

<b>Tab 1</b> SB 102 by Calatayud (CO-INTRODUCERS) Rouson, Hooper, Osgood, Rodriguez; (Identical to H 00627) Housing							
235484	D	S	RCS	AP, Calatayud	Delete everything after	02/22 05:17 PM	
157836	AA	S	RCS	AP, Calatayud	Delete L.2436:	02/22 05:17 PM	
<b>Tab 2</b> SB 106 by Brodeur; (Identical to H 00915) Florida Shared-Use Nonmotorized Trail Network							
864730	A	S	RCS	AP, Brodeur	Delete L.233 - 256:	02/22 05:23 PM	

**The Florida Senate**  
**COMMITTEE MEETING EXPANDED AGENDA**

**APPROPRIATIONS**  
**Senator Broxson, Chair**  
**Senator Rouson, Vice Chair**

**MEETING DATE:** Wednesday, February 22, 2023  
**TIME:** 3:30—5:30 p.m.  
**PLACE:** Toni Jennings Committee Room, 110 Senate Building

**MEMBERS:** Senator Broxson, Chair; Senator Rouson, Vice Chair; Senators Avila, Baxley, Book, Bradley, Brodeur, Burgess, Davis, Grall, Gruters, Harrell, Hooper, Ingoglia, Martin, Perry, Pizzo, Polsky, and Powell

TAB	BILL NO. and INTRODUCER	BILL DESCRIPTION and SENATE COMMITTEE ACTIONS	COMMITTEE ACTION
1	<b>SB 102</b> Calatayud (Identical H 627, Compare H 229, H 771, S 220, S 772)	Housing; Citing this act as the "Live Local Act"; deleting the authority of local governments to adopt or maintain laws, ordinances, rules, or other measures that would have the effect of imposing controls on rents; providing an exemption from ad valorem taxation for land that meets certain criteria; authorizing local governments to adopt ordinances to provide an ad valorem tax exemption for portions of property used to provide affordable housing meeting certain requirements; suspending, for a specified period, the General Revenue Fund service charge on documentary stamp tax collections; authorizing the Governor, under the Florida Job Growth Grant Fund, to approve state or local public infrastructure projects to facilitate the development or construction of affordable housing, etc.  CA 02/08/2023 Favorable AP 02/22/2023 Fav/CS	Fav/CS Yeas 17 Nays 0
2	<b>SB 106</b> Brodeur (Identical H 915)	Florida Shared-Use Nonmotorized Trail Network; Authorizing the Department of Environmental Protection to establish a program to recognize specified local communities as trail towns; revising the membership of the Florida Tourism Industry Marketing Corporation; extending the Florida Shared-Use Nonmotorized Trail Network to lands of the Florida wildlife corridor; increasing the amount the Department of Transportation is required to allocate for purposes of funding and maintaining projects within the Florida Shared-Use Nonmotorized Trail Network, etc.  TR 02/07/2023 Favorable AP 02/22/2023 Fav/CS	Fav/CS Yeas 17 Nays 0

Other Related Meeting Documents

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Appropriations

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BILL: CS/SB 102

INTRODUCER: Appropriations Committee, and Senator Calatayud and others

SUBJECT: Housing

DATE: February 24, 2023

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	<u>Hackett</u>	<u>Ryon</u>	<u>CA</u>	<b>Favorable</b>
2.	<u>Nortelus</u>	<u>Sadberry</u>	<u>AP</u>	<b>Fav/CS</b>

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**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/SB 102 makes various changes and additions to affordable housing related programs and policies at both the state and local level.

Much of the bill involves the Florida Housing Finance Corporation (FHFC), a public-private entity that administers the two largest statewide affordable housing programs: the State Apartment Incentive Loan (SAIL) program and the State Housing Initiatives Partnership (SHIP) program. With regards to the FHFC, the bill:

- Provides up to \$150 million annually to the SAIL program for certain specified uses such as infill and projects near military installations. These funds are to be redirected from the General Revenue service charge, and this provision sunsets 2033.
- Provides up to a \$5,000 refund for sales tax paid on building materials used to construct an affordable housing unit funded through the FHFC.
- Creates a new tax donation program to allow corporate taxpayers to direct certain tax payments to the FHFC, up to \$100 million annually, to fund the SAIL program.
- Codifies the Florida Hometown Heroes down payment assistance program, retaining the structure as it exists while increasing the monetary limit per loan and the scope of eligibility.
- Adds two members to the FHFC Board of Directors, one appointed by the leader of each chamber of the Legislature.
- Broadens the ability for the FHFC to invest in affordable housing developments for those in or aging out of foster care.
- Adds a requirement to its annual legislative budget request.
- Makes a technical amendment to the qualified contracts process.

With regards to other state-level resources, the bill:

- Revises the State Housing Strategy to align with current best practices and goals.
- Requires nonconservation land managers to analyze whether such lands would be more appropriately transferred to a local government for affordable housing related purposes.
- Clarifies current law to ensure all local government requests for surplus lands are expedited.
- Expands Job Growth Grant Fund eligibility to specifically authorize public infrastructure projects that support affordable housing.
- Increases the amount of tax credits available through the Community Contribution Tax Credit Program for affordable housing from \$14.5 million to \$25 million annually.

With regards to local governments, the bill:

- Preempts local governments' requirements regarding zoning, density, and height to allow for streamlined development of affordable housing in commercial and mixed-use zoned areas under certain circumstances. Developments that meet the requirements may not require a zoning change or comprehensive plan amendment.
- Removes a local government's ability to approve affordable housing on residential parcels by bypassing state and local laws that may otherwise preclude such development, while retaining such right for commercial and industrial parcels.
- Removes provision in current law allowing local governments to impose rent control under certain circumstances, preempting rent control ordinances entirely.
- Requires counties and cities to update and electronically publish the inventory of publicly owned properties, for counties including property owned by a dependent special district, which may be appropriate for affordable housing development.
- Authorizes the FHFC, through contract with the Florida Housing Coalition, to provide technical assistance to local governments to facilitate the use or lease of county or municipal property for affordable housing purposes.
- Requires local governments to maintain a public written policy outlining procedures for expediting building permits and development orders for affordable housing projects.
- Provides that the Keys Workforce Housing Initiative is an exception to evacuation time requirements and that comprehensive plan and land use amendments approved under that initiative are valid.

The bill also introduces three ad valorem property tax exemptions:

- An ad valorem tax exemption for land owned by a nonprofit entity that is leased for a minimum of 99 years for the purpose of providing affordable housing.
- An ad valorem tax exemption that applies to rent-restricted units within newly constructed or substantially rehabilitated developments setting aside at least 70 units for affordable housing for households earning 120 percent of area median income or less.
- Authorizes counties and municipalities to offer, through ordinance, an ad valorem tax exemption to property owners who dedicate units for affordable housing for households earning 60 percent of area median income or less.

The bill contains the following appropriations to the FHFC:

- \$100 million in non-recurring funds from the General Revenue Fund to implement the Florida Hometown Heroes Program;

- \$252 million in non-recurring funds from the Local Government Housing Trust Fund for the SHIP program;
- \$150 million in recurring funds from the State Housing Trust Fund for SAIL projects funded by the General Revenue service charge redirect in the bill.
- \$109 million in non-recurring funds from the State Housing Trust Fund for the SAIL program; and
- \$100 million in non-recurring funds from the General Revenue Fund to implement a competitive loan program to alleviate inflation-related cost increases for FHFC-approved multifamily projects that have not yet commenced construction.

See Section V., Fiscal Impact Statement, for Revenue Estimating Conference analysis on individual components of the bill.

Except as otherwise provided, the bill takes effect July 1, 2023.

## II. Present Situation:

The present situation for each issue is described below in Section III, Effect of Proposed Changes.

## III. Effect of Proposed Changes:

### *Present Situation:*

#### **Affordable Housing**

One major goal at all levels of government is to ensure that citizens have access to affordable housing. Housing is considered affordable when it costs less than 30 percent of a family's gross income. A family paying more than 30 percent of its income for housing is considered "cost burdened," while those paying more than 50 percent are considered "extremely cost burdened." Severely cost burdened households are more likely to sacrifice other necessities such as healthy food and healthcare to pay for housing, and to experience unstable housing situations such as eviction.

Affordable housing is defined in terms of household income. Resident eligibility for Florida's state and federally funded housing programs is typically governed by area median income (AMI) levels. These levels are published annually by the U.S. Department of Housing and Urban Development (HUD) for every county and metropolitan area. The following are standard household income level definitions and their relationship to the 2022 Florida state AMI of \$78,300 for a family of four (as family size increases or decreases, the income range also increases or decreases):<sup>1</sup>

- Extremely low income – earning up to 30% AMI (at or below \$ 23,500);<sup>2</sup>
- Very low income – earning from 30.01 to 50% AMI (\$23,501 to \$39,150);<sup>3</sup>

<sup>1</sup> U.S. Department of Housing and Urban Development, *Income Limits, Access Individual Income Limits Areas – Click Here for FY 2022 IL Documentation*, available at <https://www.huduser.gov/portal/datasets/il.html#2022> (last visited January 25, 2023).

<sup>2</sup> Section 420.0004(9), F.S.

<sup>3</sup> Section 420.0004(17), F.S.

- Low income – earning from 50.01 to 80% AMI (\$39,151 to \$62,650);<sup>4</sup> and
- Moderate income – earning from 80.01 to 120% of AMI (\$62,651 to \$94,000).<sup>5</sup>

To illustrate, below are examples of income thresholds from various counties in Florida:

AMI % Single Income	30%	60%	80%	120%	150%
Miami-Dade	20,490	40,980	54,640	81,960	102,450
Collier	19,830	39,660	52,880	79,320	99,150
Leon	17,070	34,140	45,520	68,280	85,350
Bradford <sup>6</sup>	12,750	25,500	34,000	51,000	63,750

AMI % Family of 4	30%	60%	80%	120%	150%
Miami-Dade	29,250	58,500	78,000	117,000	146,250
Collier	28,290	56,580	75,440	113,160	141,450
Leon	24,360	48,720	64,960	97,440	121,800
Bradford <sup>7</sup>	18,210	36,420	48,560	72,840	91,050

Housing costs reflect what people are willing to pay to live in an area, which may make it difficult for the workforce, elders, and people with disabilities to find affordable homes and apartments. The government helps make housing affordable through decreased monthly rent or mortgage payments so that income eligible families are able to pay less for housing than it would otherwise cost at “market rate.” Lower monthly payments or down payment assistance is a result of affordable housing financing.

### Florida Housing Finance Corporation

The 1997 Legislature created the Florida Housing Finance Corporation (FHFC) as a public-private entity to assist in providing a range of affordable housing opportunities for Floridians.<sup>8</sup> The FHFC is a corporation held by the state and housed within the Department of Economic Opportunity (DEO). The FHFC is a separate budget entity and its operations, including those relating to personnel, purchasing, transactions involving real or personal property, and budgetary matters, are not subject to control, supervision, or direction by the DEO.<sup>9</sup>

The goal of the FHFC is to increase the supply of safe, affordable housing for individuals and families with very low to moderate incomes by stimulating investment of private capital and encouraging public and private sector housing partnerships. As a financial institution, the FHFC administers federal and state resources to finance the development and preservation of affordable rental housing and assist homebuyers with financing and down payment assistance.

<sup>4</sup> Section 420.0004(11), F.S.

<sup>5</sup> Section 420.0004(12), F.S.

<sup>6</sup> This threshold applies to 18 counties: Bradford, DeSoto, Dixie, Glades, Hamilton, Hardee, Hendry, Holmes, Jackson, Levy, Liberty, Madison, Okeechobee, Putnam, Suwanee, Taylor, Union, and Washington.

<sup>7</sup> *Id.*

<sup>8</sup> Chapter 97-167, Laws of Fla. From 1980 through 1997, the former Florida Housing Finance Agency, placed within the former Department of Community Affairs, performed similar duties.

<sup>9</sup> Section 420.504(1), F.S.

## **Funding for Affordable Housing**

The FHFC draws and administers funds from federal programs through federal tax credits and the HUD,<sup>10</sup> from the state through the State Housing Trust Fund and Local Government Housing Trust Fund,<sup>11</sup> both funded by documentary stamp taxes, as well as ad hoc individual legislative appropriations, and through program income, which consists primarily of funds from successful loan repayment that is recycled into the program it came from.

### ***Documentary Stamp Tax***

The documentary stamp tax imposes an excise tax on deeds or other documents that convey an interest in Florida real property. The tax comprises two taxes imposed on different bases at different tax rates. The first tax rate is 70 cents on each \$100 of consideration for deeds, instruments, or writings whereby lands, tenements, or other real property or interests that are granted, assigned, transferred, conveyed or vested in a purchaser.<sup>12</sup> The second tax rate is 35 cents per each \$100 of consideration for certificates of indebtedness, promissory notes, wage assignments, and retail charge account agreements.<sup>13</sup> Revenue collected from the documentary stamp tax is divided between the General Revenue Fund and various trust funds<sup>14</sup> according to the statutory formula in ch. 201, F.S.

### ***Housing Trust Funds***

The State Housing Trust Fund, administered by the FHFC,<sup>15</sup> is “to be used for new construction and substantial rehabilitation of housing, to improve the state’s ability to serve first-time homebuyers, and to increase the affordability and availability of the housing stock in the State of Florida.”<sup>16</sup> The 1992 Sadowski Act increased documentary stamp tax rates and provided for a certain proportion of documentary stamp tax revenues to be distributed to the State Housing Trust Fund. A large portion of these funds are utilized in the State Apartment Incentive Loan (SAIL) Program.

The Local Government Housing Trust Fund, administered by the FHFC,<sup>17</sup> is used to fund the State Housing Initiatives Partnership (SHIP) Program, which was created “for the purpose of providing funds to local governments as an incentive for the creation of partnerships to produce and preserve affordable housing.”<sup>18</sup> A certain proportion of documentary stamp tax revenues are distributed to the Local Government Housing Trust Fund.

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<sup>10</sup> See ss. 420.507(33) and 159.608, F.S.

<sup>11</sup> Section 201.15, F.S.

<sup>12</sup> Section 201.02(1), F.S.

<sup>13</sup> Sections 201.07 and 201.08, F.S.

<sup>14</sup> The Land Acquisition Trust Fund, the State Transportation Trust Fund, the State Economic Enhancement and Development Trust Fund, the General Inspection Trust Fund, the Water Protection and Sustainability Program Trust Fund, the Resilient Florida Trust Fund, the State Housing Trust Fund, and the Local Government Housing Trust Fund.

<sup>15</sup> Chapter 92-317, ss. 1-35, Laws of Fla; Section 420.0005, F.S.

<sup>16</sup> Chapter 88-376, s. 2, Laws of Fla.; s. 420.003(5), F.S. (1988).

<sup>17</sup> Section 420.9079, F.S.

<sup>18</sup> Chapter 92-317, s. 32, Laws of Fla.; s. 420.9072, F.S. (1992).

## **State Apartment Incentive Loan (SAIL) Program**

The SAIL Program is administered by the FHFC and provides low-interest loans on a competitive basis to multifamily affordable housing developers.<sup>19</sup> These funds often serve to bridge the gap between the development's primary financing and the total cost of the development. SAIL dollars are available for developers proposing to construct or substantially rehabilitate multifamily rental housing.<sup>20</sup>

At a minimum, developments financed by SAIL must set aside 20 percent of units for households at or below 50 percent of AMI, or if the development also receives Low Income Housing Tax Credits<sup>21</sup> (LIHTC), 40 percent of units for households up to 60 percent of AMI.<sup>22</sup> Loan interest rates are set at zero percent for those developments that maintain 80 percent of their occupancy for farmworkers, commercial fishing workers or homeless people. The interest rates are set at one percent for all other developments. Generally, loans are issued for 15 years and cover approximately 25 to 35 percent of the total development cost.

### ***Development Funding Selection Process***

SAIL funding is distributed by the FHFC through a competitive solicitation process.<sup>23</sup> Each year the FHFC issues several requests for application, formal offers of funding that require hopeful developers to give the FHFC detailed information related to the development. These requests for application vary by geography and needs of the community, based on a statewide market study.<sup>24</sup> Applications are then reviewed and scored by the FHFC, based on a number of criteria, and awards are made from the highest scoring applications.<sup>25</sup>

To illustrate, in 2022 one request for application was entitled "SAIL Financing for the Construction of Workforce Housing in Monroe County."<sup>26</sup> This request stated that up to \$5.52 million in SAIL financing would be awarded for a Monroe County based development serving workforce income households (up to 120% AMI), in addition to \$1.8 million of LIHTC financing available for award to developments serving low income households (up to 60% AMI). Applicants filed detailed information, including developer experience, development characteristics, proposed location, set-aside commitments, and existing financing. Applications

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<sup>19</sup> Section 420.5087, F.S.

<sup>20</sup> See Florida Housing Finance Corporation, *State Apartment Incentive Loan*, available at <https://floridahousing.org/programs/developers-multifamily-programs/state-apartment-incentive-loan> (last visited February 3, 2022).

<sup>21</sup> Low Income Housing Tax Credits are a financial instrument administered by the Department of Housing and Urban Development that provide financing for low income housing developments. Credits are allocated to states on a per capita basis and state-level administration is performed by FHFC. Eligible developments are income-limited similarly to SAIL requirements.

<sup>22</sup> Section 420.5087(2), F.S.

<sup>23</sup> Section 420.5087(1), F.S.

<sup>24</sup> *Id.*, see also Fla. Admin. Code R. Ch 67-60.

<sup>25</sup> For the full list of statutory criteria, see s. 420.5087(6)(c), F.S. Additional criteria and scoring mechanics can be set by FHFC.

<sup>26</sup> Florida Housing Finance Corporation, *Request for Applications 2022-208*, March 7, 2022, available at [https://www.floridahousing.org/docs/default-source/programs/competitive/2022/2022-208/3-7-22-final-2022-208-workforce\\_bookmarked08e499c2fb0d6fb69bf3ff00004a6e0f.pdf?sfvrsn=ce9f67b\\_0](https://www.floridahousing.org/docs/default-source/programs/competitive/2022/2022-208/3-7-22-final-2022-208-workforce_bookmarked08e499c2fb0d6fb69bf3ff00004a6e0f.pdf?sfvrsn=ce9f67b_0) (last visited December 29, 2022).



were reviewed and ultimately one was awarded the full amount available. The resulting development following award will have 98 units, with each unit set aside as follows:

- 10 percent of the units will serve households at or below 25% AMI;
- 40 percent of the units will serve households at or below 60% AMI; and
- 50 percent of the units will serve households between 60% and 120% AMI.<sup>27</sup>

These set-asides for affordable housing set two limits on an apartment: the rent is limited to make the apartment affordable to someone at the target income, and potential renters must submit proof of income beneath the target before becoming eligible renters. Set-asides are generally governed by a Land Use Restrictive Agreement (LURA), which is recorded by the county clerk's office and runs with the land. A LURA can also include a time period associated with restriction compliance enforced by the IRS, HUD, or other housing authority.<sup>28</sup> Both the FHFC and local governments utilize LURAs to enforce requirements that developers receiving funding indeed go on to provide affordable housing.

The same competitive solicitation process is used to distribute many different types of funding routed through the FHFC. The FHFC is the state's administrator for all federal affordable housing programs, which include LIHTC, HOME investment partnerships and the National Housing Trust Fund program via the HUD, and Multifamily Mortgage Revenue Bonds. The process is also used for other state programs such as the Elderly Housing Community Loan Program.<sup>29</sup> Certain funding sources can also be paired to ensure a greater number of projects are funded.

### ***External Funding for SAIL Projects***

SAIL funding operates as gap financing, which means it provides the last amount needed to secure a development's future. There are several sources of funding that an affordable housing development will take advantage of:

- FHFC Loans and Grants, which result from state appropriations;
- Traditional financing through bank loans and bond issuance;
- Local government investment;
- Private funds directly raised or put forth by the developer; and
- LIHTC.

Housing credits are a financial instrument, tax credits, issued through the LIHTC program.<sup>30</sup> After being allocated a certain amount of tax credits by the federal government based on population and need, the FHFC allocates the funding to affordable housing developers. There are two types of credits:

<sup>27</sup> See Lofts at Bahama Village, Application Package for RFA 2022-208, Application Number 2022-265CS, available at <https://www.floridahousing.org/programs/developers-multifamily-programs/competitive/submitted-rfas?RFA=2022208> (last visited December 29, 2022).

<sup>28</sup> Commercial Real Estate Finance Company of America, *Multifamily Housing – Land Use Restrictive Agreement (LURA) LIHTC*, available at <https://www.crefcoa.com/land-use-restrictive-agreement.html> (last visited February 4, 2023).

<sup>29</sup> SB 102's focus, as it relates to multifamily development loans, is SAIL funding. For more on the programs referred to in this paragraph, see generally Florida Housing Finance Corporation, *2021 Annual Report*, January 30, 2022, available at [https://issuu.com/fhfc/docs/2021\\_annual\\_report](https://issuu.com/fhfc/docs/2021_annual_report) (last visited December 29, 2022).

<sup>30</sup> Florida Housing Finance Corporation, *Housing Credits*, available at <https://www.floridahousing.org/programs/developers-multifamily-programs/low-income-housing-tax-credits> (last visited January 5, 2023).

- 9 percent credits, which are more valuable and limited. These are competitively bid for and can typically fund two-thirds of a development's total cost; and
- 4 percent credits, which are not limited and considered "non-competitive." These typically fund one third of a development's total cost.

### **General Revenue Service Charge Redirect for SAIL Program**

Section 201.15, F.S., prescribes the distribution of revenues from the excise tax on documents. After payments on certain outstanding bonds and a distribution to the Land Acquisition Trust Fund, eight percent of total collections is deducted as the General Revenue service charge required by s. 215.20(1), F.S. This charge is intended to represent a share of the cost of general government. The remaining revenues from the excise tax on documents are distributed to various trust funds, including the State Housing and Local Government Housing Trust Funds, pursuant to s. 201.15, F.S.

#### *Effect of Proposed Changes:*

The bill provides for \$150 million to be redirected from the General Revenue service charge to the State Housing Trust Fund for use in the SAIL program, with certain priorities and goals attached. These goals include projects focused on infill and maximizing existing infrastructure, the use and lease of public lands, projects near military installations, and projects meeting the needs of certain groups such as the elderly and those aging out of foster care. This funding is annually recurring, and will be repealed on July 1, 2033. A section-level breakdown follows.

**Section 10** amends s. 201.15, F.S., to provide that, after documentary stamp tax revenue distributions to the Land Acquisition Trust Fund and before any other distributions, the lesser of 8 percent of the remainder or \$150 million is paid to the credit of the State Housing Trust Fund to be utilized pursuant to s. 420.50871, F.S., created by section 30. The remainder of the 8 percent shall be paid into the General Revenue Fund, constituting the General Revenue service charge. The section removes other references to the General Revenue service charge.

**Section 11** provides that the amendments made by section 10 expire on July 1, 2033, and the text of that section shall revert to that in existence before the bill's passage but for any amendments by other legislation which are not dependent on the portions of the text which expire.

**Section 14** creates s. 215.212, F.S., to exempt documentary stamp taxes from the General Revenue service charge, in accordance with the amendments made by Section 10 which provide the same 8 percent charge in another form. This section is also repealed July 1, 2033.

**Section 15** amends s. 215.22, F.S., to make a technical conforming change. **Section 16** likewise provides that the amendments made by section 15 expire on July 1, 2033, and the text of that section shall revert to that in existence before the bill's passage but for any amendments by other legislation which are not dependent on the portions of the text which expire.

**Section 32** creates s. 420.50871, F.S., which provides the allocation of revenues derived by the amendments made by section 10. The \$150,000,000 allocated to the State Housing Trust Fund

by section 10 are to be used by the FHFC under the SAIL program, with specific requirements as follows:

Seventy percent of the funds must be used to issue competitive requests for application to finance projects that:

- Both redevelop an existing affordable housing development and provide for the construction of a new development within close proximity to the existing development to be rehabilitated. This mechanism involves building a new affordable housing development first, relocating the tenants of the existing development to the new development, and then demolishing the existing development for reconstruction of an affordable housing development with more overall and affordable units.
- Address urban infill, including conversions of vacant, dilapidated, or functionally obsolete buildings or the use of underused commercial property.
- Provide for mixed use of the location, incorporating nonresidential uses, such as retail, office, institutional, or other appropriate commercial or nonresidential uses.
- Provide housing near military installations in this state.

The remaining 30 percent must be used to finance any of the following projects which:

- Propose using or leasing public lands. Projects that propose to use or lease public lands must include a resolution or other agreement with the unit of government owning the land to use the land for affordable housing purposes.
- Address needs of young adults who age out of the foster care system.
- Meet the needs of elderly persons.
- Provide housing to meet the needs in areas of rural opportunity, designated pursuant to s. 288.0656, F.S.

One project need not meet all of the goals listed for each allocation group, but each goal must be targeted for development. The bill instructs the FHFC to coordinate with the appropriate state department or agency for each goal, and to prioritize projects providing mixed-income developments. Funds allocated under this section must remain within the requirements of this section, but the FHFC may allocate outside funds (e.g. from the wider SAIL program) to supplement these funds.

This section is repealed on June 30, 2033.

**Section 33** directs the Division of Law Revision to make technical amendments to bill when published into law.

*Present Situation:*

### **Florida Sales Tax Refund for SAIL Developments**

Florida levies a six percent sales and use tax on the sale or rental of most tangible personal property,<sup>31</sup> admissions,<sup>32</sup> transient rentals,<sup>33</sup> and a limited number of services. Chapter 212, F.S.,

<sup>31</sup> Section 212.05(1)(a)1.a., F.S.

<sup>32</sup> Section 212.04(1)(b), F.S.

<sup>33</sup> Section 212.03(1)(a), F.S.

contains provisions authorizing the levy and collection of Florida's sales and use tax, as well as the exemptions and credits applicable to certain sales. Sales tax is added to the sales price of the taxable good or service and collected from the purchaser at the time of sale.<sup>34</sup>

Counties are authorized to impose local discretionary sales surtaxes in addition to the state sales tax.<sup>35</sup> A surtax applies to "all transactions occurring in the county which transactions are subject to the state tax imposed on sales, use, services, rentals, admissions, and other transactions by [ch. 212, F.S.], and communications services as defined in ch. 202."<sup>36</sup> The discretionary sales surtax is based on the tax rate imposed by the county where the taxable goods or services are sold or delivered. Discretionary sales surtax may be levied in a range of 0.5 to 2.5 percent.<sup>37</sup>

*Effect of Proposed Changes:*

**Section 12** (in part) amends s. 212.08(5)(v), F.S., to provide up to a \$5,000 refund for sales tax paid on building materials used to construct an affordable housing unit funded through the FHFC.

The bill provides that building materials used in eligible residential units are exempt from sales tax under certain circumstances. The exemption takes the form of a post-construction refund to the owner, and may not exceed the lesser of \$5,000 or 97.5 percent of the Florida sales or use tax paid on the cost of building materials per unit. A refund will not be granted unless it exceeds \$500. This refund does not apply to affordable housing developments for which construction began prior to July 1, 2023.

In order to receive the refund, the owner of the applicable residential units must submit a review request to the Department of Revenue (DOR) within six months of the units' completion, including the following:

- The applicant's name and address;
- An address and parcel number of the improved real property;
- A description of the eligible residential units;
- A copy of the units' building permit;
- A sworn statement from the general contractor or owner specifying the building materials, their cost and sales tax; and
- A certification by the building code inspector that the unit is substantially completed.
- A copy of the LURA with the FHFC for the eligible units.

The exemption may also be claimed by a local government, agency, or nonprofit community-based organization if the building materials are paid for from the funds of a grant or loan program similar to SHIP. In this instance, the local government, agency, or organization would submit the same request as above.

The DOR may adopt rules to implement the directives of this section.

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<sup>34</sup> Section 212.07(2), F.S.

<sup>35</sup> Section 212.055, F.S.

<sup>36</sup> Section 212.054(2)(a), F.S.

<sup>37</sup> Office of Economic and Demographic Research, *Florida Tax Handbook*, 227-228 (2021), available at <http://edr.state.fl.us/Content/revenues/reports/tax-handbook/taxhandbook2021.pdf> (last visited Dec. 06, 2021).

The DOR will additionally move 10 percent of the value of the refund from the Local Government Half-Cent Sales Tax Clearing Trust Fund to the General Revenue Fund in order to reflect the sales tax refund.

*Present Situation:*

**“Live Local Program” - Tax Credit Program benefiting SAIL Program**

The Florida Tax Credit Scholarship Program (FTC) was created in 2001<sup>38</sup> and allows taxpayers to make private, voluntary contributions to scholarship-funding organizations (SFOs) that can then be awarded as scholarships to eligible low-income students for private school tuition and fees. Taxpayers can receive a tax credit for use against their liability for corporate income tax, insurance premium tax, oil and gas production tax, use tax under a direct pay permit or alcoholic beverage taxes on beer, wine, and spirits.<sup>39</sup> The tax credit is equal to 100 percent of the eligible contributions made.<sup>40</sup> To receive a tax credit the taxpayer must submit an application to the DOR and specify each tax for which the taxpayer requests a credit and the applicable taxable or state fiscal year for the credit.<sup>41</sup> Taxpayers can rescind tax credits, which will become available to another eligible taxpayer in that fiscal year.<sup>42</sup>

Described below are select taxes imposed by Florida on certain businesses and products within the state.

- **Corporate Income Tax:** Florida imposes a 5.5 percent tax on the taxable income of certain corporations and financial institutions doing business in Florida.<sup>43</sup> Corporate income tax is remitted to the DOR and distributed to the General Revenue Fund.
- **Insurance Premium Tax:** Florida imposes a 1.75 percent tax on most Florida insurance premiums.<sup>44</sup> Insurance premium taxes are paid by insurance companies under ch. 624, F.S., and are remitted to the DOR. These revenues are distributed to the General Revenue Fund with additional distributions to the Insurance Regulatory Trust Fund, the Police & Firefighters Premium Tax Trust Fund, and the Emergency Management Preparedness & Assistance Trust Fund.

*Effect of Proposed Changes:*

**Section 34** creates s. 420.50872, F.S., to establish the “Live Local Program,” a tax credit program benefiting the SAIL program.

Under the Live Local Program, businesses that make monetary donations to the FHFC to fund the SAIL program may receive a dollar-for-dollar credit against either corporate income or

<sup>38</sup> Section 1002.395, F.S.

<sup>39</sup> Section 1002.395(1) and (5), F.S.

<sup>40</sup> Sections 220.1875 and 1002.395(5), F.S.

<sup>41</sup> Section 1002.395(5)(b), F.S.

<sup>42</sup> Section 1002.395(5)(e), F.S.

<sup>43</sup> Sections 220.11(2) and 220.63(2), F.S.

<sup>44</sup> Section 624.509, F.S. (Different tax rates apply to wet marine and transportation insurance, self-insurance, and annuity premiums.)

insurance premium taxes. New sections are created in each of the applicable tax chapters to create the credit. The annual tax credit cap for all credits under the program is \$100 million.

The FHFC must expend all of the contributions received under the Live Local Program for the SAIL program. From the amount received, the FHFC may use up to \$25 million to provide loans for the construction of large-scale projects of significant regional impact. These projects must include a substantial civic, educational, or health care component, and may incorporate commercial use.

Such a loan must be made in accordance with the practices and policies of the SAIL program, through a competitive application process, and must not exceed 25 percent of the development's total costs. The FHFC must find that such a loan provides a unique opportunity for investment alongside local government participation that enables the creation of a significant amount of affordable and workforce housing.

#### Application and Approval of Tax Credits by the DOR

Taxpayers that wish to participate in the program by making a donation to the initiative must apply to the DOR beginning October 1, 2023, for an allocation of tax credit. The taxpayer must specify in the application each tax for which the taxpayer requests a credit, the applicable taxable year for a credit under s. 220.1878 (regarding corporate income tax and created by **section 21**) or s. 624.51058, F.S. (regarding insurance premium taxes and created by **section 41**). The DOR is required to approve the tax credits on a first-come, first-served basis.

Any unused credit may be carried forward up to ten taxable years. The bill generally does not allow a taxpayer to convey, transfer, or assign the credit to another entity unless all of the assets of the taxpayer are conveyed, transferred, or assigned in the same transaction. Upon approval of the DOR, transfers may be made between members of an affiliated group of corporations if the credit transferred will be taken against the same type of tax. Credits earned under this program are to be accounted for in calculating the underpayment of estimated corporate income taxes, as well as associated penalties and interest.

A taxpayer may apply to the DOR to rescind all or part of an approved tax credit. The amount rescinded becomes available for that state fiscal year to another eligible taxpayer as approved by the DOR if the taxpayer receives notice that the rescindment has been accepted.

The bill allows the DOR and the FHFC to share information and develop a cooperative agreement to assist in the administration of the program, and the DOR is further authorized to adopt rules. Additionally, the bill requires the DOR, by August 15, 2023, and each year thereafter, to determine the 500 taxpayers with the greatest total corporate income or franchise tax liability and notify those taxpayers of the existence of the Live Local Program and the process to participate.

**Section 13** amends s. 213.053, F.S., to direct the DOR to make available to the FHFC information for the purpose of administering the Live Local program.

*Present Situation:***SAIL Developments for Those in Foster Care or Those Aging out of Foster Care**

Current law provides that the FHFC may prioritize a portion of SAIL funding set aside for persons with special needs to provide funding for the development of newly constructed permanent rental housing *on a campus* that provides housing for persons in foster care or persons aging out of foster care.<sup>45</sup> This housing must promote and facilitate access to community-based supportive, educational, and employment services and resources that assist persons aging out of foster care to successfully transition to independent living and adulthood.

*Effect of Proposed Changes:*

**Section 31** amends s. 420.5087(10), F.S., to remove the requirement that the prioritized developments for persons in foster care or aging out of foster care be “on a campus” that provides housing for such persons, in order to add flexibility to the types of developments the FHFC can fund.

*Present Situation:***State Housing Initiatives Partnership (SHIP) Program**

The SHIP Program was created in 1992<sup>46</sup> to provide funds to local governments as an incentive to create partnerships that produce and preserve affordable homeownership and multifamily housing. The SHIP program provides funds to all 67 counties and 52 Community Development Block Grant<sup>47</sup> entitlement cities on a population-based formula to finance and preserve affordable housing based on locally adopted housing plans.<sup>48</sup> The program was designed to serve very-low, low-, and moderate-income families and is administered by the FHFC. SHIP funds may be used to pay for emergency repairs, rehabilitation, down payment and closing cost assistance, impact fees, construction and gap financing, mortgage buydowns, acquisition of property for affordable housing, matching dollars for federal housing grants and programs, and homeownership counseling.<sup>49</sup>

Funds are expended per each local government’s adopted Local Housing Assistance Plan (LHAP), which details the housing strategies it will use.<sup>50</sup> Local governments submit their LHAPs to the FHFC for review to ensure that they meet the broad statutory guidelines and the requirements of the program rules. The FHFC must approve an LHAP before a local government may receive the SHIP funding.

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<sup>45</sup> Section 420.5087(10), F.S.

<sup>46</sup> Chapter 92-317, Laws of Fla.

<sup>47</sup> The CDBG program is a federal program created in 1974 that provides funding for housing and community development activities.

<sup>48</sup> See ss. 420.907-420.9089, F.S.

<sup>49</sup> Section 420.072(7), F.S.

<sup>50</sup> Section 420.9075, F.S. Section 420.9075(3), F.S., outlines a list of strategies LHAPs are encouraged to employ, such as helping those affected by mobile home park closures, encouraging innovative housing design to reduce long-term housing costs, preserving assisted housing, and reducing homelessness.

Certain statutory requirements restrict a local government's use of funds made available under the SHIP program (excluding amounts set aside for administrative costs):

- At least 75 percent of SHIP funds must be reserved for construction, rehabilitation, or emergency repair of affordable, eligible housing;<sup>51</sup> and
- Up to 25 percent of SHIP funds may be reserved for allowed rental services.<sup>52</sup>

Within those distributions by local governments, additional requirements must be met:

- At least 65 percent of SHIP funds must be reserved for home ownership for eligible persons;<sup>53</sup>
- At least 20 percent of SHIP funds must serve persons with special needs;<sup>54</sup>
- Up to 20 percent of SHIP funds may be used for manufactured housing;<sup>55</sup> and
- At least 30 percent of SHIP funds must be used for awards to very-low-income persons or eligible sponsors serving very-low-income persons, and another 30 percent must be used for awards for low-income-persons or eligible sponsors serving low-income persons.<sup>56</sup>

### **Florida Housing Finance Corporation Homeownership Programs**

The FHFC's primary function is administering a variety of programs to assist in the development and rehabilitation of affordable housing stock, provide low interest loans for first-time homebuyers, provide down payment assistance and reduce closing costs, and assist in the housing side of disaster recovery. The following programs focus primarily on aiding first-time homebuyers into stable homeownership by reducing mortgage payments and onerous one-time costs associated with purchasing a home.

#### ***Homebuyer Loan Programs***

The FHFC's homebuyer loan programs offer 30-year fixed-rate first mortgage loans originated by a network of participating lenders throughout Florida. The programs are offered to eligible first time homebuyers<sup>57</sup> who meet income, purchase price and other program criteria; can qualify for a loan; and successfully complete a homebuyer education course.<sup>58</sup> Borrowers who qualify

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<sup>51</sup> Section 420.9075(5)(c), F.S.

<sup>52</sup> Section 420.9075(5)(b), F.S. However, a local government may not expend money distributed to it to provide ongoing rent subsidies, except for: security and utility deposit assistance; eviction prevention not to exceed six months' rent; or a rent subsidy program for very-low-income households with at least one adult who is a person with special needs or is homeless, not to exceed 12 months' rental assistance.

<sup>53</sup> Section 420.9075(5)(a), F.S. "Eligible person" or "eligible household" means one or more natural persons or a family determined by the county or eligible municipality to be of very low income, low income, or moderate income based upon the annual gross income of the household.

<sup>54</sup> Section 420.9075(5)(d), F.S.

<sup>55</sup> Section 420.9075(5)(e), F.S.

<sup>56</sup> Section 420.9075(5)(g)2., F.S.

<sup>57</sup> The IRS definition of "first-time homebuyer," generally accepted by Florida agencies and corporations, is a person who has not owned and occupied their primary residence for the past three years. *See Homebuyer Overview*, FHFC, available at <https://www.floridahousing.org/programs/homebuyer-overview-page> (last visited December 15, 2021).

<sup>58</sup> FHFC funds homebuyer loans through various transaction types, including (a) the specified pool market, (2) tax-exempt bonds, and (3) forward delivery/To Be Announced (TBA) market.



for a first mortgage program may access one of the FHFC's down payment assistance (DPA) programs.<sup>59</sup>

### ***Down Payment Assistance***

The FHFC administers multiple DPA programs available to first time homebuyers utilizing a FHFC first mortgage loan product. DPA is typically offered as a low- or zero-rate loan, in the form of a second mortgage,<sup>60</sup> to secure funding for down payments, closing costs, mortgage insurance premiums, or principal reduction to the first mortgage.<sup>61</sup> FHFC DPA programs are funded from a mix of sources including documentary stamp tax revenue, special legislative appropriation, and FHFC program income, which is primarily returned loan money. The various programs differ in terms of eligibility, ranging up to 120 percent AMI, requirements, such as also having been approved for a first mortgage through the FHFC, and terms, some including forgivable loans.

### ***Hometown Heroes Program***

In 2022, pursuant to the 2022 General Appropriations Act,<sup>62</sup> the FHFC created the Hometown Heroes Program, a new homeownership assistance program.<sup>63</sup> Under the program, eligible purchasers have access to 0-interest rate loans to reduce the amount of down payment and closing costs from \$10,000 to a maximum of 5 percent or \$25,000, whichever is less. Loans must be repaid when the property is sold, refinanced, rented, or transferred unless otherwise approved by the FHFC.

Such loans are available to those first-time homebuyers seeking first mortgages whose family incomes do not exceed 150 percent of the state or local AMI, whichever is greater, and are employed in certain necessary professions such as law enforcement officers, educators, healthcare professionals, and active military or veterans (combining the previous Salute our Soldiers Program).<sup>64</sup> The requirement to be a first-time homebuyer does not apply to those qualifying as servicemembers or veterans.

The FHFC was appropriated \$100 million in 2022 to establish the Hometown Heroes Program.<sup>65</sup> As of February 17, 2023, the program has provided over \$58 million in assistance in 3,990 loans.

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<sup>59</sup> See Florida Housing Finance Corporation, *2020 Annual Report*, p. 13, available at <https://www.floridahousing.org/data-docs-reports/annual-reports> (last visited November 30, 2021).

<sup>60</sup> A second mortgage is a subordinate mortgage made while the original is still in effect.

<sup>61</sup> Only one FHFC DPA program can be used by a borrower.

<sup>62</sup> HB 5001, specific appropriation 2289 (2022 Reg. Session).

<sup>63</sup> Florida Housing Finance Corporation, *Florida Hometown Heroes Housing Program*, available at <https://www.floridahousing.org/programs/homebuyer-overview-page/hometown-heroes> (last visited January 10, 2023).

<sup>64</sup> See Eligible Occupations for FL Hometown Heroes Loan Program, available at [https://www.floridahousing.org/docs/default-source/programs/homebuyers/hometown-heroes/eligible-occupations.pdf?sfvrsn=238ff57b\\_6](https://www.floridahousing.org/docs/default-source/programs/homebuyers/hometown-heroes/eligible-occupations.pdf?sfvrsn=238ff57b_6) (last visited February 4, 2023).

<sup>65</sup> Supra note 62.

*Effect of Proposed Changes:*

**Section 35** creates s. 420.5096, F.S., to codify the Florida Hometown Heroes Program. The program created by the bill will operate as the current Hometown Heroes program with the following differences:

- Eligibility remains based on income being at or below 150 percent AMI and one's ability to qualify for a first mortgage, however the occupation qualifiers that currently apply to the Hometown Heroes program are omitted. A prospective borrower must be a Florida resident and employed full-time (35 hours or more per week) by a Florida-based employer.
- The maximum amount available per loan is raised from \$25,000 to \$35,000, while the cap of 5 percent of purchase price is maintained.
- The bill specifies that loans made under this program may be used for the purchase of manufactured homes, as defined by s. 320.01(2)(b), that were constructed after August 1, 1994, and are titled as either real or tangible personal property.

*Present Situation:***Additional Provisions Related to the Florida Housing Finance Corporation*****Legislative Budget Request***

As SAIL funding can be used in several ways (for example new unit production, rehabilitation, and maintenance of affordable units), and is often utilized to draw down federal funding from tax credits and grant funds, the effects of SAIL funding are variable on a per-dollar basis. The amount of funding needed annually to maximize state and local funding toward the production of new affordable units is calculable by analyzing the various sources and matching state funding with federal funding.

The FHFC prepares and submits an annual legislative budget request to the Secretary of the DEO containing a request for operational expenditures and a separate request for other authorized corporation programs.<sup>66</sup>

*Effect of Proposed Changes:*

**Section 29** amends s. 420.507(30), F.S., to require that the FHFC legislative budget requests include, for informational purposes, the amount of state funds necessary to fully utilize all federal housing funds in the fiscal year to maximize the production of new, affordable multifamily housing units.

**Section 30** provides that this provision expires July 1, 2033, unless otherwise acted upon by the Legislature.

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<sup>66</sup> Section 420.507(30), F.S.

*Present Situation:****Qualified Contracts***

Of the affordable housing financing options provided by the federal government, Low Income Housing Tax Credits (LIHTC)<sup>67</sup> are among the most commonly used. When a property is financed using LIHTC the federal government typically requires the property be utilized for affordable housing for at least 30 years.<sup>68</sup> This time period is divided into the first 15 years, the “initial compliance period,” and the rest, an “extended use period.”

After 14 years the owner of an affordable housing development may request that the FHFC seek a purchaser who will continue to operate the affordable portions of the development as affordable housing, what’s referred to as the “qualified contract process.” Many developments, particularly those who receive the most lucrative LIHTC, waive the right to enter this process, and must remain affordable housing for the duration of the agreed upon time. After a developer requests a qualified contract, if the FHFC is unable to present a buyer during the subsequent 1-year period the extended use period of the property as affordable housing will end, and the property can be utilized for market-rate housing.<sup>69</sup>

This “qualified contract process” relies on the FHFC marketing the property and returning to the owner with a “bona fide contract,” showing that they have found a buyer in order to maintain the affordable housing requirement. The price for the affordable housing portion of the sale is set according to a formula designed to give the owner an inflation adjusted return on its original equity contribution.<sup>70</sup> The bona fide contract, as provided by administrative rule is:

...a contract for sale signed by the purchaser, which states that acceptance of the contract is contingent upon approval by the Corporation, and must provide for an initial earnest money deposit (the initial deposit) from the purchaser in the minimum amount of \$50,000 and obligate the purchaser to make a second earnest money deposit (the second deposit) (the initial and second deposits shall be refundable in the event of the seller’s failure to deliver insurable title or in the event of seller’s default, otherwise the deposits shall be non-refundable) equal to three (3) percent of the qualified contract price.<sup>71</sup>

If the FHFC is able to procure a purchaser and present the owner with such a bona fide contract within the one year period, regardless of whether the owner accepts, rejects, or fails to act upon the contract, the property will continue to be subject to its extended use agreement as affordable housing.<sup>72</sup> If the owner accepts the offer, the property will be sold to the purchaser. If the owner

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<sup>67</sup> Low Income Housing Tax Credits are provided by the federal government to rental housing developers in exchange for a commitment to provide affordable rents and are usually sold to investors to raise project equity. The LIHTC program is governed by the U.S. Department of Treasury and Florida’s allocation is administered by Florida Housing. Under the LIHTC program, successful applicants are provided with a dollar-for-dollar reduction in federal tax liability in exchange for the development or rehabilitation of units to be occupied by very low- and low-income households.

<sup>68</sup> Internal Revenue Code Section 42(h)(6)(A).

<sup>69</sup> Internal Revenue Code Section 42(h)(6)(E)(i)(II).

<sup>70</sup> Internal Revenue Code Section 42(h)(6)(F).

<sup>71</sup> Fla. Admin. Code R. 67-48.031.

<sup>72</sup> Fla. Admin. Code R. 67-48.031(11).

rejects the offer or fails to act upon the offer, the owner will continue to be subject to the extended use agreement and cannot submit another qualified contract request for the development.

In 2022, the Legislature codified certain definitions and procedures related to the qualified contract process. In doing so, the moment when a bona fide contract becomes a qualified contract shifted from when the purchaser makes the first deposit to when the second earnest money deposit is made.<sup>73</sup> However, under the scenario where the seller refuses to sell after being presented a bona fide offer the second deposit will never be made, making this definition unworkable.

*Effect of Proposed Changes:*

**Section 27** amends s. 420.503(36), F.S., to provide that the FHFC shall deem a bona fide contract to be a qualified contract at the time the bona fide contract is presented to the owner and the initial earnest money deposit is deposited in escrow, as opposed to when the second deposit is made.

*Present Situation:*

***Florida Housing Finance Corporation Structure and Board of Directors***

The FHFC is a public corporation created within the DEO as a separate budget entity not subject to control, supervision, or direction by the DEO.<sup>74</sup> The FHFC consists of a board of directors composed of the Secretary of the DEO as an ex officio and voting member, or a senior-level agency employee designated by the secretary, and eight members appointed by the Governor subject to confirmation by the Senate from the following:

- (a) One citizen actively engaged in the residential home building industry.
- (b) One citizen actively engaged in the banking or mortgage banking industry.
- (c) One citizen who is a representative of those areas of labor engaged in home building.
- (d) One citizen with experience in housing development who is an advocate for low-income persons.
- (e) One citizen actively engaged in the commercial building industry.
- (f) One citizen who is a former local government elected official.
- (g) Two citizens of the state who are not principally employed as members or representatives of any of the groups specified in paragraphs (a)-(f).<sup>75</sup>

Members are appointed for four-year terms and vacancies are filled for the unexpired term.<sup>76</sup> The Governor may suspend a member for cause, including failure to attend 3 meetings in a 12-month period, and suspended members are subject to removal or reinstatement by the Senate.<sup>77</sup>

Members receive no compensation for services, are entitled to necessary expenses, and must file full and public disclosure of financial interests.<sup>78</sup>

<sup>73</sup> Chapter 2022-194, s. 1, Laws of Fla.

<sup>74</sup> Section 420.504, F.S.

<sup>75</sup> Section 420.504(3), F.S.

<sup>76</sup> Section 420.504(4), F.S.

<sup>77</sup> *Id.*

<sup>78</sup> Section 420.504(6), (7), F.S.

*Effect of Proposed Changes:*

**Section 28** amends s. 420.504, F.S., to provide that the board will include two additional members, one appointed by the President of the Senate and one appointed by the Speaker of the House of Representatives. Additionally, vacancies shall be filled by the party who made the original member's appointment.

*Present Situation:***State Housing Strategy Act**

The State Housing Strategy Act, located in Part I, of ch. 420, F.S., was created by the Legislature in 1992 to guarantee adequate affordable housing for Florida residents.<sup>79</sup> The State Housing Strategy posits the goal of assuring that by the year 2010 each Floridian shall have decent and affordable housing. "Policies," guidelines for state agencies and programs to follow, are divided into sections: housing need, public-private partnerships, preservation of housing stock, public housing, and housing production or rehabilitation programs. This forward-looking and optimistic set of ideas and strategies has not been amended in 30 years.

The State Housing Strategy Act also includes certain provisions implementing state programs in the pursuit of goals outlined. For example, the DEO and the FHFC annually coordinate with the Shimberg Center for Housing Studies at the University of Florida<sup>80</sup> to develop and maintain statewide data on affordable housing needs for specific populations.<sup>81</sup> These studies are then used to review and evaluate existing affordable housing accommodations to ensure that they are consistent with current need assessments and to recommend any improvements or plan modifications.<sup>82</sup>

*Effect of Proposed Changes:*

**Section 26** amends s. 420.003, F.S., to substantially revise and reword the State Housing Strategy, maintaining the goal of assuring that each Floridian has safe, decent, and affordable housing. The bill retains strategies requiring local buy-in to state-funded developments, interlocal coordination, and cost-effective public-private partnerships, while adding language emphasizing the need to avoid sprawl to minimize separation of housing and employment as well as ecological impact.

The State Housing Strategy is separated into the following three categories.

***Legislative Intent***

This section states that it is the intent of the act to articulate a strategy to carry the state toward assuring that each Floridian has safe, decent, and affordable housing. The strategy must involve

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<sup>79</sup> Section 420.0003, F.S.

<sup>80</sup> The Shimberg Center for Housing Studies was established at the University of Florida in 1988 to "facilitate safe, decent and affordable housing throughout the state of Florida" and was named after Jim Shimberg Sr., a Tampa homebuilder dedicated to affordable housing. The Center's Florida Housing Data Clearinghouse provides public information on Florida housing needs, programs and demographics. For more information visit: <http://www.shimberg.ufl.edu/aboutUs2.html> (last visited on Feb. 19, 2023).

<sup>81</sup> Section 420.0003(4)(c), F.S.

<sup>82</sup> *Id.*

state and local governments working in partnership with communities and the private sector, and must encompass both financial and regulatory commitment.

### ***Policies***

- *Housing Production and Rehabilitation Programs*, which enumerates state programs; emphasizes the need to leverage state funds efficiently; and highlights innovative solutions such as utilizing publically held land, community-led planning such as urban infill; maximizing efficiency through promotion of high-density and mixed-use developments; and modern housing concepts such as manufactured or 3D-printed homes.
- *Public Private Partnerships*, which emphasizes the need for cost effective, data driven cooperative efforts.
- *Preservation of Housing Stock*, which calls for the preservation of existing stock through rehabilitation programs and neighborhood revitalization efforts.
- *Unique Housing Needs*, which covers the wide range of need for safe, decent, and affordable housing among the various groups of citizens most in need, including those with disabilities and the elderly.

### ***Implementation***

This section, largely maintained from the original State Housing Strategy, incorporates the FHFC and the Shimberg Center for Housing Studies into the state housing strategy. Further, the bill adds a series of studies required to be conducted by OPPAGA. The reports will be conducted on a rotating basis and include studying:

- Innovative affordable housing strategies implemented by other states, their effectiveness, and the potential for implementation in Florida;
- Affordable housing policies enacted by local governments, including interlocal cooperation; and
- Existing state-level housing rehabilitation, production, preservation, and finance programs to determine their consistency with the goals of the state housing strategy, and recommendations for improved program linkages.

### ***Present Situation:***

#### **State-Owned Lands**

##### ***Land Use Plans***

All lands held by the Board of Trustees of the Internal Improvement Trust Fund<sup>83</sup> (board) are required to be held in trust for the use and benefit of the people of the state.<sup>84</sup> Each manager of nonconservation lands<sup>85</sup> is required to submit to the division a land use plan at least every 10 years in a form and manner prescribed by rule by the board.<sup>86</sup> All land use plans, whether for single-use or multiple-use properties, must include an analysis of the property to determine the

<sup>83</sup> Consisting of the Governor, as the chair, the Chief Financial Officer, the Attorney General, and the Commissioner of Agriculture. FLA. CONST. art. IV, s. 4.

<sup>84</sup> Section 253.001, F.S.

<sup>85</sup> "Conservation lands" include those held for conservation, recreation, historic preservation, and other uses. Section 253.034(2)(c), F.S. All other lands held by the state, such as those used for government functions, are nonconservation lands.

<sup>86</sup> Section 253.034(5), F.S.

potential use of private land managers to facilitate the restoration or management of these lands.<sup>87</sup>

*Effect of Proposed Changes:*

**Section 23** amends s. 253.034(5), F.S., to provide that a land use plan submitted for nonconservation lands must include an analysis of whether such lands would be more appropriately transferred to a local government for affordable housing related purposes.

*Present Situation:*

***Surplus Lands***

The board determines which lands it holds title to may be surplus.<sup>88</sup> Conservation lands may only be surplus if the board, by an affirmative vote of at least two-thirds, determines that the lands are no longer needed for conservation purposes.<sup>89</sup> The board may dispose of all other lands if the board, by an affirmative vote of at least three members, determines whether the lands are no longer needed.<sup>90</sup>

If the board determines that nonconservation lands are no longer needed, it made dispose of such surplus lands by vote.<sup>91</sup> Requests for surplus lands may be made by any public or private entity or person.<sup>92</sup> County or local government requests for surplus lands through purchase or exchange are expedited throughout the surplus process.<sup>93</sup> The board is required to consider such requests within 90 days of the board's receipt of the request.<sup>94</sup> Surplus lands conveyed to a local government for affordable housing must be disposed of by the local government pursuant to s. 125.379, F.S., or s. 166.0451, F.S., discussed in further detail below.

*Effect of Proposed Changes:*

**Section 24** amends s. 253.0341(1), F.S., to clarify that local government requests for surplus lands are expedited throughout the process regardless of the means of transfer, to include donation.

*Present Situation:*

**Job Growth Grant Fund**

The Florida Job Growth Grant Fund, created by the legislature in 2017, is an economic development program within the DEO designed to promote public infrastructure and workforce training across the state.<sup>95</sup> Eligible projects include state or local public infrastructure projects to promote economic recovery, rehabilitation of the Herbert Hoover Dike, and workforce training

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<sup>87</sup> *Id.*

<sup>88</sup> Section 253.0341, F.S.

<sup>89</sup> FLA. CONST. art. X, s. 18.

<sup>90</sup> Section 253.0341, F.S.

<sup>91</sup> Section 253.0341(1), F.S.

<sup>92</sup> Section 253.0341(11), F.S.

<sup>93</sup> Section 253.0341(1), F.S.

<sup>94</sup> Section 253.0341(10), F.S.

<sup>95</sup> Section 288.101, F.S.

grants that support college and technical center workforce skills programs. Proposals are reviewed by the DEO, the Department of Transportation, and Enterprise Florida, Inc., and chosen by the Governor to meet the demand for workforce or infrastructure needs in the community they are awarded to.<sup>96</sup> Contracts for projects approved by the Governor and funded pursuant to this program must be administered by the DEO.<sup>97</sup>

*Effect of Proposed Changes:*

**Section 25** amends s. 288.101(2), F.S., to provide that public infrastructure projects that support affordable housing are an authorized use of Job Growth Grant Fund funding. This provision sunsets 2033.

*Present Situation:*

**Community Contribution Tax Credit Program**

In 1980, the Legislature established the Community Contribution Tax Credit Program (CCTCP) to encourage private sector participation in community revitalization and housing projects.<sup>98</sup> Broadly, the CCTCP offers tax credits to businesses or persons (“taxpayers”) anywhere in Florida that contribute<sup>99</sup> to certain projects undertaken by approved CCTCP sponsors.<sup>100</sup> Eligible projects include activities undertaken by an eligible sponsor that are designed to accomplish one of the following purposes:

- To construct, improve, or substantially rehabilitate housing that is affordable to low-income households or very-low-income households as those terms are defined in s. 420.9071;
- To provide commercial, industrial, or public resources and facilities; or
- To improve entrepreneurial and job-development opportunities for low-income persons.<sup>101</sup>

The DEO administers the CCTCP, and its responsibilities include reviewing sponsor project proposals and tax credit applications, periodically monitoring projects, and marketing the CCTCP in consultation with the FHFC and other statewide and regional housing and financial intermediaries.<sup>102</sup> Once approved by the DEO, the taxpayer must claim the community contribution tax credit from the DOR.

The credit is calculated as 50 percent of the taxpayer’s annual contribution, but a taxpayer may not receive more than \$200,000 in credits in any one year.<sup>103</sup> The taxpayer may use the credit against corporate income tax, insurance premiums tax, or as a refund against sales tax.<sup>104</sup> Unused

<sup>96</sup> Section 288.101(2), F.S.

<sup>97</sup> Section 288.101(4), F.S.

<sup>98</sup> Chapter 80-249, Laws of Fla. The CCTCP is one of the state incentives available under the Florida Enterprise Zone Act, which was partially repealed on December 31, 2015.

<sup>99</sup> Sections 212.08(5)(p)2.a., 220.183(2)(a), and 624.5105(5)(a), F.S., require community contributions to be in the form of cash or other liquid assets, real property, goods or inventory, or other physical resources.

<sup>100</sup> Sections 212.08(5)(p); 220.183; and 624.5105, F.S.

<sup>101</sup> Sections 212.08(5)(p)2.b.; 220.183(2)(d); 624.5105(2)(b); and 220.03(1)(t), F.S.

<sup>102</sup> Sections 212.08(5)(p)4.; 220.183(4); and 624.5105(4), F.S.

<sup>103</sup> Sections 212.08(5)(p)1.; 220.183 (1)(a) and (b); and 624.5105(1), F.S.

<sup>104</sup> Sections 212.08(5)(p); 220.183; and 624.5105, F.S.



credits against corporate income taxes and insurance premium taxes may be carried forward for five years.<sup>105</sup> Unused credits against sales taxes may be carried forward for three years.<sup>106</sup>

The DOR may approve \$14.5 million in annual funding for projects that provide homeownership opportunities for low-income and very-low-income households or housing opportunities for persons with special needs and \$4.5 million for all other projects. “Persons with special needs” is defined in current statute to include adults requiring independent living services, young adults formerly in foster care, survivors of domestic violence, and people receiving Social Security Disability Insurance, Supplemental Security Income, or veterans’ disability benefits.<sup>107</sup> The Legislature extended the CCTCP in 1984, 1994, 2005, 2014, and 2015,<sup>108</sup> and made the program permanent in 2017.<sup>109</sup> It has also amended the annual tax credit allocation of the CCTCP on numerous occasions.<sup>110</sup> Each time the allocation has been increased, the number of projects has increased to match the larger allocation.

*Effect of Proposed Changes:*

**Sections 12 and 19** amend ss. 212.08 and 220.183, F.S., respectively, to provide that for the 2023-2024 fiscal year \$25 million, rather than \$14.5 million, is the total amount of tax credits which may be granted for projects that provide homeownership opportunities for low- and very-low income households or housing opportunities for persons with special needs.

*Present Situation:*

**Local Governments and Affordable Housing Development**

***Consistency with Comprehensive Plans***

All development, both public and private, and all development orders<sup>111</sup> approved by local governments must be consistent with the local government’s comprehensive plan.<sup>112</sup> The Growth Management Act requires every city and county to create and implement a comprehensive plan to guide future development.<sup>113</sup> A comprehensive plan is intended to provide for the future use of land, which contemplates a gradual and ordered growth, and establishes a long-range maximum limit on the possible intensity of land use.

A locality’s comprehensive plan lays out the locations for future public facilities, including roads, water and sewer facilities, neighborhoods, parks, schools, and commercial and industrial developments. A comprehensive plan is made up of 10 required elements, each laying out

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<sup>105</sup> Sections 220.183(1)(e) and (g); and 624.5105, F.S.

<sup>106</sup> Sections 212.08(5)(p)1.b. and f., F.S.

<sup>107</sup> Section 420.0004(13), F.S.

<sup>108</sup> Chapters 84-356, 94-136, 2005-282, 2014-38, and 2015-221, Laws of Fla.

<sup>109</sup> Chapter 2017-36, Laws of Fla.

<sup>110</sup> Chapters 94-136, 98-219, 99-265, 2005-282, 2006-78, 2008-153, 2015-221, and 2017-36, Laws of Fla.

<sup>111</sup> “Development order” means any order granting, denying, or granting with conditions an application for a development permit. See s. 163.3164(15), F.S. “Development permit” includes any building permit, zoning permit, subdivision approval, rezoning, certification, special exception, variance, or any other official action of local government having the effect of permitting the development of land. See s. 163.3164(16), F.S.

<sup>112</sup> Section 163.3194(3), F.S.

<sup>113</sup> Section 163.3167(2), F.S.

regulations for a different facet of development.<sup>114</sup> Most relevant among them as it pertains to the bill are the Future Land Use Element and the Housing Element.

- The Future Land Use Element designates proposed future general distribution, location, and extent of the uses of land. Specified use designations include those for residential, commercial, industry, agriculture, recreation, conservation, education, and public facilities.<sup>115</sup> The approximate acreage and the general range of density or intensity of use must be provided for each land use category.<sup>116</sup>
- The Housing Element sets forth guidelines and strategies for the creation and preservation of affordable housing for all current and anticipated future residents of the jurisdiction, elimination of substandard housing conditions, provision of adequate sites for future housing, and distribution of housing for a range of incomes and types.<sup>117</sup>

A comprehensive plan is implemented through the adoption of land development regulations<sup>118</sup> that are consistent with the plan, and which contain specific and detailed provisions necessary to implement the plan.<sup>119</sup> Such regulations must, among other prescriptions, regulate the subdivision of land and the use of land for the land use categories in the land use element of the comprehensive plan.<sup>120</sup> Substantially affected persons have the right to maintain administrative actions which assure that land development regulations implement and are consistent with the comprehensive plan.<sup>121</sup>

Development that does not conform to the comprehensive plan may not be approved by a local government unless the local government amends its comprehensive plan first. State law requires a proposed comprehensive plan amendment to receive two public hearings, the first held by the local planning board, and subsequently by the governing board.<sup>122</sup> Following the hearings they must transmit the plan to several statutorily identified reviewing agencies, including the DEO for review.<sup>123</sup> Most plan amendments are placed into the Expedited State Review Process, while plan amendments relating to large-scale developments are placed into the State Coordinated Review Process.<sup>124</sup>

<sup>114</sup> Section 163.3177(6), F.S. The 10 required elements include capital improvements; future land use plan; transportation; general sanitary sewer, solid waste, drainage, potable water, and natural groundwater aquifer recharge; conservation; recreation and open space; housing; coastal management; intergovernmental coordination; and property rights. Throughout statutes exist plans and programs that may be added as optional elements.

<sup>115</sup> Section 163.3177(6)(a), F.S.

<sup>116</sup> Section 163.3177(6)(a), F.S.

<sup>117</sup> Section 163.3177(6)(f), F.S.

<sup>118</sup> “Land development regulations” means ordinances enacted by governing bodies for the regulation of any aspect of development and includes any local government zoning, rezoning, subdivision, building construction, or sign regulations or any other regulations controlling the development of land, except that this definition does not apply in s. [163.3213](#). See s. [163.3164\(26\)](#), F.S.

<sup>119</sup> Section 163.3202, F.S.

<sup>120</sup> *Id.*

<sup>121</sup> Section 163.3213, F.S.

<sup>122</sup> Sections 163.3174(4)(a) and 163.3184, F.S.

<sup>123</sup> Section 163.3184, F.S.

<sup>124</sup> See ss. 163.3184 and 380.06, F.S. In the Expedited State Review Process, DEO reviews and approves or amends the proposed comprehensive plan amendment. This process can take 4 to 6 months. The State Coordinated Review Process is a more thorough, complex, multi-phase process. For more information, see Florida Department of Economic Opportunity, *Amendments that Must Follow the State Coordinated Review Process; Procedures and Timeframes*, available at

### ***Zoning Regulations***

A comprehensive plan's Future Land Use Element establishes a range of allowable uses and densities and intensities over large areas, and the specific use and intensities for specific parcels within that range are decided by a more detailed, implementing zoning map.<sup>125</sup>

Zoning maps and zoning districts are adopted by a local government for developments within each land use category or sub-category. While land uses are general in nature, one or more zoning districts may apply within each land use designation.<sup>126</sup> Common regulations within the zoning map districts include density,<sup>127</sup> height and bulk of buildings, setbacks, and parking requirements.<sup>128</sup> Regulations for a zoning category in a downtown area may allow for more density and height than allowed in a suburb, for instance.

If a developer or landowner believes that a proposed development may have merit but it does not meet the requirements of a zoning map in a jurisdiction, the developer or landowner can seek a rezoning through a rezoning application which is reviewed by the local government and voted on by the governing body.<sup>129</sup> If a property has unique circumstances or small nonconformities but otherwise meets zoning regulations, local governments may ease restrictions on certain regulations such as building size or setback through an application for a variance.<sup>130</sup> However, any action to rezone or grant a variance must be consistent with the local government's comprehensive plan.

Ordinances or resolutions that change the actual list of permitted, conditional, or prohibited uses within a zoning category or ordinances or resolutions initiated by the local government that change the actual zoning map designation of a parcel or parcels of land must follow additional enhanced notice requirements.<sup>131</sup>

- If the area affected is less than 10 acres, the local government is required to notify by mail each property owner and hold a public meeting to discuss the ordinance or resolution before passage.<sup>132</sup>

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<https://floridajobs.org/community-planning-and-development/programs/community-planning-table-of-contents/amendments-that-must-follow-the-state-coordinated-review-process-procedures-and-timeframes> (last visited Dec. 27, 2022).

<sup>125</sup> Richard Grosso, A Guide to Development Order "Consistency" Challenges Under Florida Statutes Section 163.3215, 34 J. Envtl. L. & Litig. 129, 154 (2019) citing Brevard Cty. v. Snyder, 627 So. 2d 469, 475 (Fla. 1993).

<sup>126</sup> Indian River County, General Zoning Questions, available at

<https://www.ircgov.com/communitydevelopment/planning/FAQ.htm#zoning1> (last visited Jan. 20, 2023)

<sup>127</sup> "Density" means an objective measurement of the number of people or residential units allowed per unit of land, such as residents or employees per acre. See s. 163.3164(12), F.S.

<sup>128</sup> Supra note 126.

<sup>129</sup> City of Tallahassee, Application For Rezoning Review, available at

<https://www.talgov.com/Uploads/Public/Documents/place/zoning/cityrezinfsh.pdf> (last visited Jan. 20, 2023)

<sup>130</sup> City of Tallahassee, Variance and Appeals, available at

[https://www.talgov.com/Uploads/Public/Documents/growth/forms/boaa\\_variance.pdf](https://www.talgov.com/Uploads/Public/Documents/growth/forms/boaa_variance.pdf) (last visited Jan. 20, 2023) and

Seminole County, Variance Processes available at <https://www.seminolecountyfl.gov/departments-services/development-services/planning-development/boards/board-of-adjustment/variance-process-requirements.shtml> (last visited Jan. 20, 2023)

<sup>131</sup> See sections 125.66(4) and 166.041(3), F.S.

<sup>132</sup> *Id.*

- If the area affected is 10 acres or greater the local government must hold two separate meetings at which to discuss the changes, and notice the public through either mail to each property owner or to the public generally by newspaper.<sup>133</sup>

*Effect of Proposed Changes:*

**Section 3**, in part, amends s. 125.01055, F.S., to preempt counties on zoning, density, and height for certain multi-family rental developments in commercial and mixed-use areas. Specifically, a county must authorize multifamily and mixed-use residential<sup>134</sup> as allowable uses in any area zoned for commercial or mixed-use if at least 40 percent of the units will be affordable for at least 30 years and serve incomes up to 120% AMI. A county may not require a zoning, land use change, or a comprehensive plan amendment for the building height, zoning, and densities authorized in this bill.

A county may not restrict the density of such development below the highest allowed density on any unincorporated land in the county where residential development is allowed. Additionally, a county may not restrict the height of such development below the highest allowed height for a commercial or residential development in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher.

An application for such development must be administratively approved and no further action is required from the board of county commissioners if the development satisfies the county's land development regulations for multifamily in areas zoned for such use and is otherwise consistent with the jurisdiction's comprehensive plan. A county must consider reducing parking requirements for these developments if they are located within one-half mile of a major transit stop.

These provisions expire on October 1, 2033.

The bill also makes a technical change, correcting an internal cross-reference in subsection (5).

**Section 5** amends s. 166.04151, F.S., to make identical changes in section 3, as applied to municipalities.

*Present Situation:*

**Expedited Development Projects for Affordable Housing**

In 2019, the Legislature enacted a provision to authorize counties and municipalities to approve the development of housing that is affordable on any parcel zoned for residential, commercial, or industrial use, regardless of any state or local law or regulation that would otherwise preclude such development.<sup>135</sup> At least 10 percent of the units in a project on a commercial or industrial parcel must be affordable and the developer of the project must agree to not seek funding from the FHFC's SAIL program.<sup>136</sup>

<sup>133</sup> *Id.*

<sup>134</sup> At least 65 percent of the total square footage must be used for residential purposes.

<sup>135</sup> Sections 125.01055(6) and 166.04151(6), F.S.

<sup>136</sup> *Id.*

This provision allows local governments to expedite the development of affordable housing by allowing locals to bypass state law and their comprehensive plans and zoning regulations that would otherwise preclude or delay such development.

*Effect of Proposed Changes:*

**Section 3**, in part, amends s. 125.01055(6), F.S., to remove a county's ability to approve affordable housing on *residential* parcels by bypassing state and local laws that may otherwise preclude such development. The bill also removes the SAIL restriction to allow SAIL developments to utilize this expedited approval process on commercial and industrial parcels.

**Section 5** amends s. 166.04151, F.S., to make identical changes in section 3, as applied to municipalities.

*Present Situation:*

**Local Government-owned Property**

Since 2006 counties and cities have been required to prepare an inventory of publically owned real property that would be appropriate for use as affordable housing, and update the inventory every three years.<sup>137</sup> The list must include the address and legal description of each such real property, specifying whether it is vacant or improved. The list must be reviewed and adopted by resolution at public hearing.

Properties identified as appropriate for use as affordable housing may be:

- Sold and the proceeds used to purchase land for the development of affordable housing;
- Sold with a restriction that requires the development of permanent affordable housing on the land;
- Donated to a nonprofit housing organization for the construction of permanent affordable housing; or
- Be otherwise made available for the use for the production and preservation of permanent affordable housing.<sup>138</sup>

*Effect of Proposed Changes:*

**Sections 4 and 7** amend ss. 125.379 and 166.0451, F.S., respectively, to provide that counties and cities must produce their real property inventory lists referenced above by October 1, 2023, and every three years thereafter, and make such list available on the county or city website. Counties and cities must also include real property owned by dependent special districts within their boundaries.

The bill further adds that acceptable uses of property identified as appropriate for affordable housing include utilization through a long-term land lease requiring the development and maintenance of affordable housing.

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<sup>137</sup> Sections 125.379 and 166.0451, F.S.

<sup>138</sup> *Id.*

The bill includes certain best practices counties and cities are encouraged to adopt in creating surplus land programs, including:

- Establishing eligibility criteria for the receipt or purchase of surplus land by developers;
- Making the process for requesting surplus lands publicly available; and
- Ensuring long-term affordability through ground leases by retaining the right of first refusal to purchase property that would otherwise be sold or offered at market rate.

Additionally, **Section 36** amends s. 420.531, F.S., to expressly authorize the FHFC to contract with the Florida Housing Coalition, Florida's provider for statewide training and technical assistance funded by the Catalyst Program,<sup>139</sup> to provide assistance to local governments related to surplus lands programs and executing contracts related to bidding for affordable housing projects and land-lease developments.

*Present Situation:*

**Expedited Building Permits**

It is the intent of the Legislature that local governments have the power to inspect all buildings, structures, and facilities within their jurisdiction in protection of the public's health, safety, and welfare.<sup>140</sup>

Every local government must enforce the Florida Building Code and issue building permits.<sup>141</sup> It is unlawful for a person, firm, or corporation to construct, erect, alter, repair, secure, or demolish any building without first obtaining a permit from the local government enforcing agency or from such persons as may, by resolution or regulation, be directed to issue such permit, upon the payment of reasonable fees as set forth in a schedule of fees adopted by the enforcing agency.<sup>142</sup>

Any construction work that requires a building permit also requires plans and inspections to ensure the work complies with the building code. The building code requires certain building, electrical, plumbing, mechanical, and gas inspections.<sup>143</sup> Construction work may not be done beyond a certain point until it passes an inspection.

Current law provides a set of deadlines for ordinary processing of a building permit, chief among them that a local government must approve, approve with conditions, or deny an application for a building permit within 120 days following receipt of a completed application.<sup>144</sup> Various laws require or encourage local governments to further expedite the permitting process in certain situations, including for those developments utilizing SAIL funding.<sup>145</sup> These statutes largely leave the nature of such expediting to the local governments, resulting in varied experiences throughout the state.

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<sup>139</sup> Section 420.531, F.S.

<sup>140</sup> Section 553.72, F.S.

<sup>141</sup> Sections 125.01(1)(bb), 125.56(1), and 553.80(1), F.S.

<sup>142</sup> Sections 125.56(4)(a), 553.79(1), F.S.

<sup>143</sup> Section 110 Seventh edition of the Florida Building Code (Building).

<sup>144</sup> Section 553.792(1)(a), F.S.

<sup>145</sup> See sections 403.973(3), 420.5087(6)(c)8., and 553.80(6)(b)1., F.S.

*Effect of Proposed Changes:*

**Section 38** amends s. 553.792, F.S., to require that a local government maintain on its website a policy containing procedures and expectations for expedited processing of those building permits and development orders required by law to be expedited.

*Present Situation:***Rent Control**

Counties and municipalities are permitted to pass rent control ordinances under strict circumstances.<sup>146</sup> Florida law provides that local governments may not impose price controls on rent unless the entity finds that such a price control would “eliminate an existing housing emergency which is so grave as to constitute a serious menace to the general public.”<sup>147</sup> The measure enacting rent control, in addition to normal requirements for passing an ordinance, must expire in one year and must be approved by the voters in the locality.<sup>148</sup>

*Effect of Proposed Changes:*

**Sections 2 and 6** amend ss. 125.0103 and 166.043, F.S., respectively, to preempt local governments from enacting ordinances controlling the price of rent under any circumstances.

*Present Situation:***Keys Workforce Housing Initiative**

The Florida Keys Area Protection Act<sup>149</sup> provides, in part, that comprehensive plan amendments within the covered area, which includes the majority of Monroe County, must comply with “goals, objectives and policies to protect public safety and welfare in the event of a natural disaster by maintaining a hurricane evacuation clearance time for permanent residents of no more than 24 hours.”<sup>150</sup> Monroe County, applicable municipalities, and the DEO have agreed to use a multi-phase evacuation model and limit residential building permits going forward in order to comply with these standards.<sup>151</sup>

In response to need for affordable housing, the DEO developed, and the Administration Commission approved in 2018, the Keys Workforce Housing Initiative (“Initiative”), which provided for up to 1,300 building permit allocations for deed restricted affordable housing properties agreeing to evacuate at least 48 hours in advance of a hurricane landfall.<sup>152</sup>

<sup>146</sup> Sections 125.0103 and 166.043, F.S.

<sup>147</sup> *Id.*

<sup>148</sup> *Id.*

<sup>149</sup> Section 380.0552, F.S.

<sup>150</sup> *Id.* at (9)(e)2.

<sup>151</sup> See *Mattino v. City of Marathon*, 345 So.3d 939 (Fla. 3d DCA 2022), for detailed background on this section.

<sup>152</sup> These residents would be part of the first evacuation phase, which under most circumstances evacuates in the 48 to 24 hour window before a hurricane. Florida Administration Commission, Exhibit b, Supporting Documentation for Agenda Item 2., Presentation of the Department of Economic Opportunity’s Keys Workforce Housing Initiative, *available at* <https://www.myflorida.com/myflorida/cabinet/adcom/supportingdocs/20180613/item3b.pdf> (last visited Feb. 24, 2023).

In 2022, the Florida Third District Court of Appeal found that the Initiative’s conditional approval of those residential building permits did not successfully remove those residents from consideration of the 24-hour evacuation time constraint, and found the comprehensive plan amendments in certain jurisdictions that would have enabled development under the Initiative not in compliance with state law.<sup>153</sup>

*Effect of Proposed Changes:*

**Section 42** provides through chapter law that the Initiative is considered an exception to the evacuation time constraints of s. 380.0552(9)(a)2., F.S., by requiring that workforce housing properties receiving permits through the program agree to evacuate at least 48 hours in advance of hurricane landfall. The section provides that a comprehensive plan amendment approved by the Department of Economic Opportunity to implement the initiative is valid, and local governments may adopt ordinances and regulations to implement such a plan amendment.

*Present Situation:*

**Ad Valorem Taxation**

The ad valorem tax or “property tax” is an annual tax levied by counties, municipalities, school districts, and some special districts. The tax is based on the taxable value of property as of January 1 of each year.<sup>154</sup> The property appraiser annually determines the “just value”<sup>155</sup> of property within the taxing jurisdiction and then applies relevant exclusions, assessment limitations, and exemptions to determine the property’s “taxable value.”<sup>156</sup> Tax bills are mailed in November of each year based on the previous January 1 valuation, and payment is due by March 31 of the following year.

The Florida Constitution prohibits the state from levying ad valorem taxes,<sup>157</sup> and it limits the Legislature’s authority to provide for property valuations at less than just value, unless expressly authorized.<sup>158</sup>

The just valuation standard generally requires the property appraiser to consider the highest and best use of property;<sup>159</sup> however, the Florida Constitution authorizes certain types of property to be valued based on their current use (classified use assessments), which often results in lower assessments. Properties that receive classified use treatment in Florida include agricultural land,

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<sup>153</sup> *Id.* at 943-46.

<sup>154</sup> Both real property and tangible personal property are subject to tax. Section 192.001(12), F.S., defines “real property” as land, buildings, fixtures, and all other improvements to land. Section 192.001(11)(d), F.S., defines “tangible personal property” as all goods, chattels, and other articles of value capable of manual possession and whose chief value is intrinsic to the article itself.

<sup>155</sup> Property must be valued at “just value” for purposes of property taxation, unless the Florida Constitution provides otherwise. FLA. CONST. art. VII, s. 4. Just value has been interpreted by the courts to mean the fair market value that a willing buyer would pay a willing seller for the property in an arm’s-length transaction. *See Walter v. Shuler*, 176 So. 2d 81 (Fla. 1965); *Deltona Corp. v. Bailey*, 336 So. 2d 1163 (Fla. 1976); *Southern Bell Tel. & Tel. Co. v. Dade County*, 275 So. 2d 4 (Fla. 1973).

<sup>156</sup> *See* s. 192.001(2) and (16), F.S.

<sup>157</sup> FLA. CONST. art. VII, s. 1(a).

<sup>158</sup> *See* FLA. CONST. art. VII, s. 4.

<sup>159</sup> Section 193.011(2), F.S.



land producing high water recharge to Florida's aquifers, and land used exclusively for noncommercial recreational purposes;<sup>160</sup> land used for conservation purposes;<sup>161</sup> historic properties when authorized by the county or municipality;<sup>162</sup> and certain working waterfront property.<sup>163</sup>

### ***Ad Valorem Exemption for Literary, Scientific, Religious, or Charitable Organizations***

The Florida Constitution allows the Legislature to exempt from ad valorem taxation portions of property that are used predominantly for educational, literary, scientific, religious or charitable purposes.<sup>164</sup> The Legislature has implemented these exemptions and set forth criteria to determine whether property is entitled to an exemption.<sup>165</sup>

To determine whether a property's use qualifies for an education, literary, scientific, religious, or charitable exemption, the property appraiser must consider the nature and extent of the qualifying activity compared to other activities or other uses of the property.<sup>166</sup>

Incidental use of property for an exempt purpose will not qualify the property for an exemption nor will the incidental use of the property for a non-exempt purpose impair an exemption.<sup>167, 168</sup>

Property claimed as exempt which is used for profitmaking purposes is not exempt and is subject to ad valorem taxation; however, the Legislature has allowed certain property to remain exempt even when used for profitmaking purposes when the use of the property does not require a business or occupational license and the revenue derived from the profitmaking activity is used wholly for exempt purposes.<sup>169</sup>

### ***Ad Valorem Exemption for Charitable Purposes and Affordable Housing***

In 1999, the Legislature authorized a charitable use property tax exemption for property owned by a nonprofit corporation that provides affordable housing.<sup>170, 171</sup> The exemption is limited to only those portions of the property that house persons or families whose income does not exceed

<sup>160</sup> FLA. CONST. art. VII, s. 4(a).

<sup>161</sup> FLA. CONST. art. VII, s. 4(b).

<sup>162</sup> FLA. CONST. art. VII, s. 4(e).

<sup>163</sup> FLA. CONST. art. VII, s. 4(j).

<sup>164</sup> FLA. CONST. art. VII, s. 3(a).

<sup>165</sup> Section 196.196, F.S.

<sup>166</sup> Section 196.196(1), F.S.

<sup>167</sup> Section 196.196(2), F.S.

<sup>168</sup> *Underhill v. Edwards*, 400 So.2d 129, 132 (Fla. 5th DCA 1981). The district court found that trustees of a private not-for-profit hospital were not entitled to an exemption on the new wing's first floor, which was used for a private purpose and not for a charitable purpose or other exempt purpose, despite the fact that the portion of the hospital used for a non-exempt purpose represented only a very small percentage of the otherwise exempt property; see also *Central Baptist Church of Miami, Florida Incorporated v. Dade County, Florida, et. al.*, 216 So.2d 4, 6 (Fla 1968). The Supreme Court found that "limited part time rental of a portion of the church lot for commercial parking on weekday business hours is reasonably incidental to the primary use of the church property as a whole for church or religious purposes and is not a sufficiently divergent commercial use that eliminates the exemption as to the commercial parking lot portion of the property."

<sup>169</sup> See section 196.196(4), F.S.

<sup>170</sup> Chapter 99-378, s. 15, Laws of Fla. (creating s. 196.1978, F.S, effective July 1, 1999).

<sup>171</sup> The not-for-profit corporation must qualify as charitable under s. 501(c)(3) of the Internal Revenue Code and other federal regulations. See 26 U.S.C. § 501(c)(3) ("charitable purposes" include relief of the poor, the distressed or the underprivileged, the advancement of religion, and lessening the burdens of government).

120 percent of the median income of the state, the metropolitan area, or the county where the person lives, whichever is greater.

In 2017, the Legislature authorized a charitable use property tax discount for property with an agreement with the FHFC where more than 70 of the units provide affordable housing. The discount is limited to only those portions of the property that house persons or families whose income does not exceed 80 percent of the median income of the state, the metropolitan area, or the county where the person lives, whichever is greater. The tax discount amounted to 50 percent of the taxable value of eligible units and was applicable to taxes assessed after the 15th completed year of an agreement with the FHFC.<sup>172</sup> In 2021, the Legislature increased the 50 percent discount to a full exemption.<sup>173</sup>

*Effect of Proposed Changes:*

The bill includes three new property tax exemptions:

***Nonprofit Land Lease Exemption***

**Section 8**, in part, amends s. 196.1978(1), F.S., to provide that land owned entirely by a nonprofit entity which is leased for at least 99 years for the purpose of and is in fact used for providing affordable housing for extremely-low-, very-low-, low-, or moderate-income persons or families is exempt from ad valorem taxation.

In order to receive this exemption the improvements on the land being used for affordable housing purposes must encompass more than half the square footage of all improvements on the land. This exemption first applies to the 2024 tax roll and is repealed on December 31, 2059.

***Exemption for Newly Constructed Units Providing Affordable Housing***

**Section 8**, in part, amends s. 196.1978(3), F.S., to provide a new ad valorem tax exemption for certain property used to provide affordable housing. This exemption applies throughout the state without further action by local governments.

Eligible property includes units in a newly constructed multifamily project containing more than 70 units dedicated to housing natural persons or families below certain income thresholds.

“Newly constructed” is defined as an improvement substantially completed within 5 years before the property owner’s first application for this exemption. The units must be occupied by such persons or families and rent limited so as to provide affordable housing at either the 80 or 120 percent AMI threshold. Rent for such units also may not exceed 90 percent of the fair market value rent as determined by a rental market study.

Qualified property used to provide affordable housing at the 80 to 120 percent AMI threshold receives an exemption of 75 percent of the assessed value of the units, while such property providing affordable housing up to the 80 percent AMI threshold receives a complete ad valorem tax exemption.

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<sup>172</sup> Section 196.1978(2)(a), F.S. (2018) and ch. 2017-36, s. 6, Laws of Fla.

<sup>173</sup> See ch. 2021-31, s. 10, Laws of Fla.

If an occupied unit qualifies for this exemption and the following year is vacant on January 1, the vacant unit is eligible for the exemption provided it meets the other requirements and a reasonable effort is made to lease the unit to eligible persons or families.

To receive this exemption, a property owner must submit an application by March 1 to the property appraiser, accompanied by a certification notice from the FHFC. To receive a FHFC certification, a property owner must submit a request on a form including the most recent market study, which must have been conducted by an independent certified general appraiser in the preceding 3 years; a list of units for which the exemption is sought; the rent amount received for each unit, and a sworn statement restricting the property for a period of not less than 3 years to provide affordable housing.

The certification process will be administered within the FHFC. Their responsibilities include publishing the deadline for submission, reviewing each request, sending certification notices to both the successful property owner and appropriate property appraiser, notifying unsuccessful property owners with reasons for denial.

If the property appraiser determines that such an exemption has been improperly granted within the last 10 years, the property appraiser must serve the owner with a notice of intent to record a tax lien. Such property will be subject to the taxes improperly exempted, plus a penalty of 50 percent and 15 percent annual interest. Penalty and interest amounts do not apply to exemptions erroneously granted due to clerical mistake or omission by the property appraiser.

Units subject to a recorded agreement with the FHFC under ch. 420, F.S., to provide affordable housing, and property receiving an exemption under s. 196.1979, F.S., as created by the following section of the bill, are not eligible to receive this exemption.

The bill provides the FHFC rulemaking authority to implement this section.

This section first applies to the 2024 tax roll and is repealed December 31, 2059.

### ***Local Option Affordable Housing Exemption***

**Section 9** creates s. 196.1979, F.S., which provides that the governing body of a county or municipality may adopt by ordinance an ad valorem tax exemption for certain property used for providing affordable housing.

Portions of property eligible for such an exemption must be utilized to house persons or families meeting the extremely-low- or very-low-income limits specified in s. 420.0004, F.S, be contained in a multifamily project of at least 50 units where at least 20 percent are reserved for affordable housing, and have rent set such that it provides affordable housing to people in the target income bracket, or no higher than 90 percent of the fair market rent value as determined by a rental market study, whichever is less. Additionally, the property must not have been cited for three code violations in the preceding 24 months and must not have outstanding code violations or related fines.

In adopting this exemption, a local government may choose to offer either or both an exemption for two income groups: those earning up to 30 percent AMI and those earning between 30 to 60 percent AMI. The value of the exemption is up to 75 percent of the assessed value of each unit if less than 100 percent of the multifamily project's units are used to provide affordable housing, or up to 100 percent of the assessed value if 100 percent of the project's units are used to provide affordable housing.

An ordinance enacting such an exemption must:

- Be adopted under normal non-emergency procedures;
- Designate the local entity under the supervision of the governing body which must develop, receive, and review applications for certification and develop notices of determination of eligibility;
- Require the property owner to apply for certification on a form including the most recent market study, which must have been conducted by an independent certified general appraiser in the preceding three years; a list of units for which the exemption is sought; and the rent amount received for each unit;
- Require the designated entity to verify and certify property as having met the requirements for the exemption, and to notify unsuccessful applicants with the reasons for denial;
- Set out the requirements for each unit discussed above;
- Require the property owner to submit an application for exemption accompanied by certification to the property appraiser by March 1;
- Specify that such exemption only applies to taxes levied by the unit of government granting the exemption;
- Specify that the property may not receive such an exemption after the expiration of the ordinance granting the exemption;
- Identify the percentage of assessed value to be exempted, and whether such exemption applies to very-low-income, extremely-low-income, or both; and
- Require that the deadline to submit an application and a list of certified properties be published on the government's website.

Such an ordinance must expire before the fourth January 1 after adoption, however the governing body may adopt a new ordinance renewing the exemption.

If the property appraiser determines that such an exemption has been improperly granted within the last 10 years, the property appraiser must serve the owner with a notice of intent to record a tax lien. Such property will be subject to the taxes improperly exempted, plus a penalty of 50 percent and 15 percent annual interest. Penalty and interest amounts do not apply to exemptions erroneously granted due to clerical mistake or omission by the property appraiser.

This section first applies to the 2024 tax roll.

### **Miscellaneous Effects of Proposed Changes**

**Sections 17, 18, 20 and 22** amend ss. 220.02, 220.13, 220.186, and 220.222 F.S., respectively, to make conforming changes with regards to the Live Local program.

**Section 37** amends s. 420.6075, F.S., to make technical changes.

**Section 39** amends s. 624.509, F.S., to make technical changes.

**Section 40** amends s. 624.5105, F.S., to make technical changes.

**Section 43** expressly grants the DOR emergency rulemaking authority as it relates to administering the Live Local Program created by the bill. This authority is repealed July 1, 2026.

**Section 48** provides that the Legislature finds and declares that this act fulfills an important state interest.

**Section 49** provides that, except as otherwise provided, the bill will take effect July 1, 2023.

#### **IV. Constitutional Issues:**

##### **A. Municipality/County Mandates Restrictions:**

Article VII, s. 18(a) of the Florida Constitution provides, in part, that a county or municipality may not be bound by a general law requiring a county or municipality to spend funds or take an action that requires the expenditure of funds unless certain specified exemptions or exceptions are met. Under the bill counties and municipalities may be required to spend funds related to publishing certain policies and documents online, administering new tax exemptions, and updating inventories of publicly owned land.

Article VII, s. 18(b) of the Florida Constitution provides that, except upon the approval of each house of the Legislature by a two-thirds vote of the membership, the Legislature may not enact, amend, or repeal any general law if the anticipated effect of doing so would be to reduce the authority that municipalities or counties have to raise revenue in the aggregate, as such authority existed on February 1, 1989. The portions of the bill alleviating ad valorem taxes under certain circumstances for properties providing affordable housing reduce taxing authority.

If the bill does qualify as a mandate, in order to be binding upon cities and counties the bill must contain a finding of important state interest and be approved by a two-thirds vote of the membership of each house.

##### **B. Public Records/Open Meetings Issues:**

None.

##### **C. Trust Funds Restrictions:**

The amount directed to the State Housing Trust Fund from Documentary Stamp Tax collections does not affect the amount received by the Land Acquisition Trust Fund, as required by Article X, s. 28(a) of the Florida Constitution.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

**V. Fiscal Impact Statement:**

A. Tax/Fee Issues:

The Revenue Estimating Conference (REC) made the following estimates for the specified bill provisions:

- The sales tax refund for building materials will reduce General Revenue Fund receipts by \$31.9 beginning in Fiscal Year 2023-2024, and will reduce local government revenues by \$8.9 million beginning in Fiscal Year 2023-2024.
- Increasing the Community Contribution Tax Credit cap will reduce General Revenue Fund receipts by \$8.4 million beginning in Fiscal Year 2023-2024, and will reduce local government revenues by \$2.1 million beginning in Fiscal Year 2023-2024.
- The Live Local Program will reduce General Revenue receipts by \$50 million in Fiscal Year 2023-2024 and by \$100 million in future years.
- The property tax exemption for certain lands leased for affordable housing will reduce local property tax revenues by \$8.5 million beginning in Fiscal Year 2023-2024.
- The local option affordable housing property tax exemption will have an indeterminate reduction to local property tax revenue due to variations in how many local governments implement the program, but the REC estimates the impact could be a reduction of local property tax revenues by \$225.1 million by Fiscal Year 2027-2028.
- The General Revenue service charge redirect will reduce General Revenue Fund receipts by \$150 million beginning in Fiscal Year 2023-2024 and will increase State Housing Trust Fund receipts by \$150 million beginning in Fiscal Year 2023-2024.
- The property tax exemption for newly constructed or substantially renovated multi-family rental units used to provide affordable housing will reduce local government revenues by \$183 million by Fiscal Year 2027-2028, with no impact in Fiscal Year 2023-2024 and increasing rates thereafter.

B. Private Sector Impact:

Developers of multifamily housing should see a reduction in bureaucracy, and an increase in the amount of property available, for residential development relating to housing projects which qualify for the density, height, and zoning preemptions. Developers will also benefit from tax exemption portions of the legislation, and increased funding to the FHFC.

Individuals may benefit from a resulting increase in income-limited units, overall housing production increases, and downpayment assistance eligibility.

**C. Government Sector Impact:**

Local governments may incur expenditures and lost revenues in implementing the bill with regards to updating inventory lists of publicly owned land, publishing certain procedures and regulations electronically, and administering new ad valorem tax exemptions. Local governments may benefit from the expansion of the Community Contribution Tax Credit Program, the locally held land leasing provisions, and SHIP funding.

Certain components of the bill, specifically the General Revenue service charge redirection and Live Local program, have the neutral effect of reducing general revenue while increasing funding to FHFC programs.

The DOR and the FHFC will face costs related to administration of various provisions of the bill.

The bill makes the following appropriations to the FHFC:

- \$100 million in non-recurring funds from the General Revenue Fund to implement the Florida Hometown Heroes Program;
- \$252 million in non-recurring funds from the Local Government Housing Trust Fund for the SHIP program;
- \$150 million in recurring funds from the State Housing Trust Fund for the purpose of implementing section 30 of the bill, related to SAIL project funding derived from a redirected General Revenue service charge;
- \$109 million in non-recurring funds from the State Housing Trust Fund for the SAIL program; and
- \$100 million in non-recurring funds from the General Revenue Fund to implement a competitive loan program to alleviate inflation-related cost increases for FHFC-approved multifamily projects that have not yet commenced construction; if not used by December 1, 2023, these funds are allocated to the SAIL program.<sup>174</sup>

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

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<sup>174</sup> FHFC currently maintains such an effort through a program called the Construction Housing Inflation Response Program (CHIRP), which sets aside funding for projects that were previously awarded SAIL funding but risk failure due to acutely rising construction costs. See FHFC, *Construction Housing Inflation Response Program (CHIRP)*, April 29, 2022, available at [https://www.floridahousing.org/docs/default-source/programs/competitive/2022/2022--chirp/4-29-22-board-presentation-re-chirp-\(1\).pdf?sfvrsn=c94cf57b\\_0](https://www.floridahousing.org/docs/default-source/programs/competitive/2022/2022--chirp/4-29-22-board-presentation-re-chirp-(1).pdf?sfvrsn=c94cf57b_0) (last visited January 19, 2023). This provision takes effect upon the bill becoming a law.

**VIII. Statutes Affected:**

This bill substantially amends or creates the following sections of the Florida Statutes: 125.0103, 125.01055, 125.379, 166.04151, 166.043, 166.0451, 196.1978, 196.1979, 201.15, 212.08, 213.053, 215.212, 215.22, 220.02, 220.13, 220.183, 220.186, 220.1878, 220.222, 253.034, 253.0341, 288.101, 420.0003, 420.503, 420.504, 420.507, 420.5087, 420.50871, 420.50872, 420.5096, 420.531, 420.6075, 553.792, 624.509, 624.5105, and 624.51058.

This bill creates undesignated sections of Florida law.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Appropriations on February 22, 2023:**

The committee substitute:

- Clarifies that an affordable housing development does not have to obtain a zoning or land use change and must be otherwise consistent with comprehensive plan requirements except for zoning, height, and density.
- Clarifies for consideration of reduced parking requirements on certain affordable housing developments, that a major transit stop is as defined in local land use regulations.
- Amends the tax exemption for newly constructed affordable housing property by removing reference to statewide adjusted median income, correcting a reference to the income and rent limits utilized to prove affordability, and authorizing the DOR to create an application form for the exemption.
- Amends the local option property tax exemption by increasing the upper qualifying income percentage from 50 to 60 percent of the median income, authorizing local governments to deny or revoke exemptions based on multiple code violations, removing reference to statewide adjusted median income, correcting a reference to the income and rent limits utilized to prove affordability, and authorizing the DOR to create an application form for the exemption.
- Amends the Live Local tax credit donation program by making technical corrections clarifying the DOR's ability to share information with the FHFC, clarifying that a taxpayer can carry forward unused credits for 10 taxable years, rather than calendar years, clarifying that payments under the program are to be incorporated into tax underpayment calculations; and removing the requirement that authorized "projects of regional significance" be 50 percent larger than any development within a 30-mile radius.
- Provides that the building materials sales tax exemption applies to qualifying purchases made on or after July 1, 2023, and removes a related provision requiring the DOR to move a percentage of the exemption from the Local Government Half-Cent Sales Tax Trust Fund.
- Clarifies that loans under the Hometown Heroes program may be made regardless of the purchased property's form of title, be it realty or tangible personal property.



- Provides that the DEO's Keys Workforce Housing Initiative, approved by the Administration Commission in 2018, is an exception to evacuation time requirements and that comprehensive plan and land use amendments approved under that initiative are valid.

B. Amendments:

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/22/2023	.	
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The Committee on Appropriations (Calatayud) recommended the following:

**Senate Amendment (with title amendment)**

Delete everything after the enacting clause  
and insert:

Section 1. This act may be cited as the "Live Local Act."

Section 2. Section 125.0103, Florida Statutes, is amended  
to read:

125.0103 Ordinances and rules imposing price controls,  
~~findings required; procedures.~~—

(1)(a) Except as hereinafter provided, a ~~no~~ county,



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11 municipality, or other entity of local government may not ~~shall~~  
12 adopt or maintain in effect an ordinance or a rule that ~~which~~  
13 has the effect of imposing price controls upon a lawful business  
14 activity that ~~which~~ is not franchised by, owned by, or under  
15 contract with, the governmental agency, unless specifically  
16 provided by general law.

17 (b) This section does not prevent the enactment by local  
18 governments of public service rates otherwise authorized by law,  
19 including water, sewer, solid waste, public transportation,  
20 taxicab, or port rates, rates for towing of vehicles or vessels  
21 from or immobilization of vehicles or vessels on private  
22 property, or rates for removal and storage of wrecked or  
23 disabled vehicles or vessels from an accident scene or the  
24 removal and storage of vehicles or vessels in the event the  
25 owner or operator is incapacitated, unavailable, leaves the  
26 procurement of wrecker service to the law enforcement officer at  
27 the scene, or otherwise does not consent to the removal of the  
28 vehicle or vessel.

29 (c) Counties must establish maximum rates which may be  
30 charged on the towing of vehicles or vessels from or  
31 immobilization of vehicles or vessels on private property,  
32 removal and storage of wrecked or disabled vehicles or vessels  
33 from an accident scene or for the removal and storage of  
34 vehicles or vessels, in the event the owner or operator is  
35 incapacitated, unavailable, leaves the procurement of wrecker  
36 service to the law enforcement officer at the scene, or  
37 otherwise does not consent to the removal of the vehicle or  
38 vessel. However, if a municipality chooses to enact an ordinance  
39 establishing the maximum rates for the towing or immobilization



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of vehicles or vessels as described in paragraph (b), the county's ordinance does ~~shall~~ not apply within such municipality.

~~(2) No law, ordinance, rule, or other measure which would have the effect of imposing controls on rents shall be adopted or maintained in effect except as provided herein and unless it is found and determined, as hereinafter provided, that such controls are necessary and proper to eliminate an existing housing emergency which is so grave as to constitute a serious menace to the general public.~~

~~(3) Any law, ordinance, rule, or other measure which has the effect of imposing controls on rents shall terminate and expire within 1 year and shall not be extended or renewed except by the adoption of a new measure meeting all the requirements of this section.~~

~~(4) Notwithstanding any other provisions of this section, no controls shall be imposed on rents for any accommodation used or offered for residential purposes as a seasonal or tourist unit, as a second housing unit, or on rents for dwelling units located in luxury apartment buildings. For the purposes of this section, a luxury apartment building is one wherein on January 1, 1977, the aggregate rent due on a monthly basis from all dwelling units as stated in leases or rent lists existing on that date divided by the number of dwelling units exceeds \$250.~~

~~(5) A~~ A ~~No~~ municipality, county, or other entity of local government may not ~~shall~~ adopt or maintain in effect any law, ordinance, rule, or other measure that ~~which~~ would have the effect of imposing controls on rents ~~unless:~~

~~(a) Such measure is duly adopted by the governing body of~~



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~~such entity of local government, after notice and public hearing, in accordance with all applicable provisions of the Florida and United States Constitutions, the charter or charters governing such entity of local government, this section, and any other applicable laws.~~

~~(b) Such governing body makes and recites in such measure its findings establishing the existence in fact of a housing emergency so grave as to constitute a serious menace to the general public and that such controls are necessary and proper to eliminate such grave housing emergency.~~

~~(c) Such measure is approved by the voters in such municipality, county, or other entity of local government.~~

~~(6) In any court action brought to challenge the validity of rent control imposed pursuant to the provisions of this section, the evidentiary effect of any findings or recitations required by subsection (5) shall be limited to imposing upon any party challenging the validity of such measure the burden of going forward with the evidence, and the burden of proof (that is, the risk of nonpersuasion) shall rest upon any party seeking to have the measure upheld.~~

~~(3)(7)~~ Notwithstanding any other provisions of this section, municipalities, counties, or other entities of local government may adopt and maintain in effect any law, ordinance, rule, or other measure which is adopted for the purposes of increasing the supply of affordable housing using land use mechanisms such as inclusionary housing ordinances.

Section 3. Subsections (5) and (6) of section 125.01055, Florida Statutes, are amended, and subsection (7) is added to that section, to read:



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125.01055 Affordable housing.—

(5) Subsection (4) ~~(2)~~ does not apply in an area of critical state concern, as designated in s. 380.0552.

(6) Notwithstanding any other law or local ordinance or regulation to the contrary, the board of county commissioners may approve the development of housing that is affordable, as defined in s. 420.0004, including, but not limited to, a mixed-use residential development, on any parcel zoned for ~~residential, commercial, or industrial use. If a parcel is zoned for commercial or industrial use, an approval pursuant to this subsection may include any residential development project, including a mixed-use residential development project,~~ so long as at least 10 percent of the units included in the project are for housing that is affordable ~~and the developer of the project agrees not to apply for or receive funding under s. 420.5087.~~ The provisions of this subsection are self-executing and do not require the board of county commissioners to adopt an ordinance or a regulation before using the approval process in this subsection.

(7) (a) A county must authorize multifamily and mixed-use residential as allowable uses in any area zoned for commercial or mixed use if at least 40 percent of the residential units in a proposed multifamily rental development are, for a period of at least 30 years, affordable as defined in s. 420.0004. Notwithstanding any other law, local ordinance, or regulation to the contrary, a county may not require a proposed multifamily development to obtain a zoning or land use change, special exception, conditional use approval, variance, or comprehensive plan amendment for the building height, zoning, and densities



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authorized under this subsection. For mixed-use residential projects, at least 65 percent of the total square footage must be used for residential purposes.

(b) A county may not restrict the density of a proposed development authorized under this subsection below the highest allowed density on any unincorporated land in the county where residential development is allowed.

(c) A county may not restrict the height of a proposed development authorized under this subsection below the highest currently allowed height for a commercial or residential development located in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher.

(d) A proposed development authorized under this subsection must be administratively approved and no further action by the board of county commissioners is required if the development satisfies the county's land development regulations for multifamily developments in areas zoned for such use and is otherwise consistent with the comprehensive plan, with the exception of provisions establishing allowable densities, height, and land use. Such land development regulations include, but are not limited to, regulations relating to setbacks and parking requirements.

(e) A county must consider reducing parking requirements for a proposed development authorized under this subsection if the development is located within one-half mile of a major transit stop, as defined in the county's land development code, and the major transit stop is accessible from the development.

(f) Except as otherwise provided in this subsection, a development authorized under this subsection must comply with



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all applicable state and local laws and regulations.

(g) This subsection expires October 1, 2033.

Section 4. Section 125.379, Florida Statutes, is amended to read:

125.379 Disposition of county property for affordable housing.—

(1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years thereafter, each county shall prepare an inventory list of all real property within its jurisdiction to which the county or any dependent special district within its boundaries holds fee simple title which ~~that~~ is appropriate for use as affordable housing. The inventory list must include the address and legal description of each such real property and specify whether the property is vacant or improved. The governing body of the county must review the inventory list at a public hearing and may revise it at the conclusion of the public hearing. The governing body of the county shall adopt a resolution that includes an inventory list of such property following the public hearing. Each county shall make the inventory list publicly available on its website to encourage potential development.

(2) The properties identified as appropriate for use as affordable housing on the inventory list adopted by the county may be used for affordable housing through a long-term land lease requiring the development and maintenance of affordable housing, offered for sale and the proceeds used to purchase land for the development of affordable housing or to increase the local government fund earmarked for affordable housing, ~~or may be sold with a restriction that requires the development of the property as permanent affordable housing, or may be donated to a~~





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nonprofit housing organization for the construction of permanent affordable housing. Alternatively, the county or special district may otherwise make the property available for use for the production and preservation of permanent affordable housing. For purposes of this section, the term "affordable" has the same meaning as in s. 420.0004(3).

(3) Counties are encouraged to adopt best practices for surplus land programs, including, but not limited to:

(a) Establishing eligibility criteria for the receipt or purchase of surplus land by developers;

(b) Making the process for requesting surplus lands publicly available; and

(c) Ensuring long-term affordability through ground leases by retaining the right of first refusal to purchase property that would be sold or offered at market rate and by requiring reversion of property not used for affordable housing within a certain timeframe.

Section 5. Subsections (5) and (6) of section 166.04151, Florida Statutes, are amended, and subsection (7) is added to that section, to read:

166.04151 Affordable housing.—

(5) Subsection (4) ~~(2)~~ does not apply in an area of critical state concern, as designated by s. 380.0552 or chapter 28-36, Florida Administrative Code.

(6) Notwithstanding any other law or local ordinance or regulation to the contrary, the governing body of a municipality may approve the development of housing that is affordable, as defined in s. 420.0004, including, but not limited to, a mixed-use residential development, on any parcel zoned for



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~~residential, commercial, or industrial use. If a parcel is zoned for commercial or industrial use, an approval pursuant to this subsection may include any residential development project, including a mixed-use residential development project, so long as at least 10 percent of the units included in the project are for housing that is affordable and the developer of the project agrees not to apply for or receive funding under s. 420.5087.~~

The provisions of this subsection are self-executing and do not require the governing body to adopt an ordinance or a regulation before using the approval process in this subsection.

(7)(a) A municipality must authorize multifamily and mixed-use residential as allowable uses in any area zoned for commercial or mixed use if at least 40 percent of the residential units in a proposed multifamily rental development are, for a period of at least 30 years, affordable as defined in s. 420.0004. Notwithstanding any other law, local ordinance, or regulation to the contrary, a municipality may not require a proposed multifamily development to obtain a zoning or land use change, special exception, conditional use approval, variance, or comprehensive plan amendment for the building height, zoning, and densities authorized under this subsection. For mixed-use residential projects, at least 65 percent of the total square footage must be used for residential purposes.

(b) A municipality may not restrict the density of a proposed development authorized under this subsection below the highest allowed density on any land in the municipality where residential development is allowed.

(c) A municipality may not restrict the height of a proposed development authorized under this subsection below the



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highest currently allowed height for a commercial or residential development located in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher.

(d) A proposed development authorized under this subsection must be administratively approved and no further action by the governing body of the municipality is required if the development satisfies the municipality's land development regulations for multifamily developments in areas zoned for such use and is otherwise consistent with the comprehensive plan, with the exception of provisions establishing allowable densities, height, and land use. Such land development regulations include, but are not limited to, regulations relating to setbacks and parking requirements.

(e) A municipality must consider reducing parking requirements for a proposed development authorized under this subsection if the development is located within one-half mile of a major transit stop, as defined in the municipality's land development code, and the major transit stop is accessible from the development.

(f) Except as otherwise provided in this subsection, a development authorized under this subsection must comply with all applicable state and local laws and regulations.

(g) This subsection expires October 1, 2033.

Section 6. Section 166.043, Florida Statutes, is amended to read:

166.043 Ordinances and rules imposing price controls~~;~~  
~~findings required; procedures.-~~

(1)(a) Except as hereinafter provided, a ~~no~~ county, municipality, or other entity of local government may not ~~shall~~



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adopt or maintain in effect an ordinance or a rule that ~~which~~  
has the effect of imposing price controls upon a lawful business  
activity that ~~which~~ is not franchised by, owned by, or under  
contract with, the governmental agency, unless specifically  
provided by general law.

(b) This section does not prevent the enactment by local  
governments of public service rates otherwise authorized by law,  
including water, sewer, solid waste, public transportation,  
taxicab, or port rates, rates for towing of vehicles or vessels  
from or immobilization of vehicles or vessels on private  
property, or rates for removal and storage of wrecked or  
disabled vehicles or vessels from an accident scene or the  
removal and storage of vehicles or vessels in the event the  
owner or operator is incapacitated, unavailable, leaves the  
procurement of wrecker service to the law enforcement officer at  
the scene, or otherwise does not consent to the removal of the  
vehicle or vessel.

(c) Counties must establish maximum rates which may be  
charged on the towing of vehicles or vessels from or  
immobilization of vehicles or vessels on private property,  
removal and storage of wrecked or disabled vehicles or vessels  
from an accident scene or for the removal and storage of  
vehicles or vessels, in the event the owner or operator is  
incapacitated, unavailable, leaves the procurement of wrecker  
service to the law enforcement officer at the scene, or  
otherwise does not consent to the removal of the vehicle or  
vessel. However, if a municipality chooses to enact an ordinance  
establishing the maximum rates for the towing or immobilization  
of vehicles or vessels as described in paragraph (b), the



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county's ordinance established under s. 125.0103 does ~~shall~~ not apply within such municipality.

~~(2) No law, ordinance, rule, or other measure which would have the effect of imposing controls on rents shall be adopted or maintained in effect except as provided herein and unless it is found and determined, as hereinafter provided, that such controls are necessary and proper to eliminate an existing housing emergency which is so grave as to constitute a serious menace to the general public.~~

~~(3) Any law, ordinance, rule, or other measure which has the effect of imposing controls on rents shall terminate and expire within 1 year and shall not be extended or renewed except by the adoption of a new measure meeting all the requirements of this section.~~

~~(4) Notwithstanding any other provisions of this section, no controls shall be imposed on rents for any accommodation used or offered for residential purposes as a seasonal or tourist unit, as a second housing unit, or on rents for dwelling units located in luxury apartment buildings. For the purposes of this section, a luxury apartment building is one wherein on January 1, 1977, the aggregate rent due on a monthly basis from all dwelling units as stated in leases or rent lists existing on that date divided by the number of dwelling units exceeds \$250.~~

~~(5) A~~ No municipality, county, or other entity of local government may not ~~shall~~ adopt or maintain in effect any law, ordinance, rule, or other measure that ~~which~~ would have the effect of imposing controls on rents ~~unless:~~

~~(a) Such measure is duly adopted by the governing body of such entity of local government, after notice and public~~



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~~hearing, in accordance with all applicable provisions of the  
Florida and United States Constitutions, the charter or charters  
governing such entity of local government, this section, and any  
other applicable laws.~~

~~(b) Such governing body makes and recites in such measure  
its findings establishing the existence in fact of a housing  
emergency so grave as to constitute a serious menace to the  
general public and that such controls are necessary and proper  
to eliminate such grave housing emergency.~~

~~(c) Such measure is approved by the voters in such  
municipality, county, or other entity of local government.~~

~~(6) In any court action brought to challenge the validity  
of rent control imposed pursuant to the provisions of this  
section, the evidentiary effect of any findings or recitations  
required by subsection (5) shall be limited to imposing upon any  
party challenging the validity of such measure the burden of  
going forward with the evidence, and the burden of proof (that  
is, the risk of nonpersuasion) shall rest upon any party seeking  
to have the measure upheld.~~

~~(3)(7)~~ Notwithstanding any other provisions of this  
section, municipalities, counties, or other entity of local  
government may adopt and maintain in effect any law, ordinance,  
rule, or other measure which is adopted for the purposes of  
increasing the supply of affordable housing using land use  
mechanisms such as inclusionary housing ordinances.

Section 7. Section 166.0451, Florida Statutes, is amended  
to read:

166.0451 Disposition of municipal property for affordable  
housing.—



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(1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years thereafter, each municipality shall prepare an inventory list of all real property within its jurisdiction to which the municipality or any dependent special district within its boundaries holds fee simple title which ~~that~~ is appropriate for use as affordable housing. The inventory list must include the address and legal description of each such property and specify whether the property is vacant or improved. The governing body of the municipality must review the inventory list at a public hearing and may revise it at the conclusion of the public hearing. Following the public hearing, the governing body of the municipality shall adopt a resolution that includes an inventory list of such property. Each municipality shall make the inventory list publicly available on its website to encourage potential development.

(2) The properties identified as appropriate for use as affordable housing on the inventory list adopted by the municipality may be used for affordable housing through a long-term land lease requiring the development and maintenance of affordable housing, offered for sale and the proceeds ~~may be~~ used to purchase land for the development of affordable housing or to increase the local government fund earmarked for affordable housing, ~~or may be~~ sold with a restriction that requires the development of the property as permanent affordable housing, or ~~may be~~ donated to a nonprofit housing organization for the construction of permanent affordable housing. Alternatively, the municipality or special district may otherwise make the property available for use for the production and preservation of permanent affordable housing. For purposes



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of this section, the term "affordable" has the same meaning as in s. 420.0004(3).

(3) Municipalities are encouraged to adopt best practices for surplus land programs, including, but not limited to:

(a) Establishing eligibility criteria for the receipt or purchase of surplus land by developers;

(b) Making the process for requesting surplus lands publicly available; and

(c) Ensuring long-term affordability through ground leases by retaining the right of first refusal to purchase property that would be sold or offered at market rate and by requiring reversion of property not used for affordable housing within a certain timeframe.

Section 8. Effective January 1, 2024, subsection (1) of section 196.1978, Florida Statutes, is amended, and subsection (3) is added to that section, to read:

196.1978 Affordable housing property exemption.—

(1)(a) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s.





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420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this subsection must comply with the criteria provided under s. 196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole member. If the sole member of the limited liability company that owns the property is also a limited liability company that is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b)(1)(ii), the Legislature intends that the property be treated as owned by the sole member of the limited liability company that owns the limited liability company that owns the property. Units that are vacant and units that are occupied by natural persons or families whose income no longer meets the income limits of this subsection, but whose income met those income limits at the time they became tenants, shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

(b) Land that is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code and in compliance with



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Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum of 99 years for the purpose of, and is predominantly used for, providing housing to natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004 is exempt from ad valorem taxation. For purposes of this paragraph, land is predominantly used for qualifying purposes if the square footage of the improvements on the land used to provide qualifying housing is greater than 50 percent of the square footage of all improvements on the land. This paragraph first applies to the 2024 tax roll and is repealed December 31, 2059.

(3) (a) As used in this subsection, the term:

1. "Corporation" means the Florida Housing Finance Corporation.

2. "Newly constructed" means an improvement to real property which was substantially completed within 5 years before the date of an applicant's first submission of a request for certification or an application for an exemption pursuant to this section, whichever is earlier.

3. "Substantially completed" has the same meaning as in s. 192.042(1).

(b) Notwithstanding ss. 196.195 and 196.196, portions of property in a multifamily project are considered property used for a charitable purpose and are eligible to receive an ad valorem property tax exemption if such portions:

1. Provide affordable housing to natural persons or families meeting the income limitations provided in paragraph (d);

2. Are within a newly constructed multifamily project that



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contains more than 70 units dedicated to housing natural persons  
or families meeting the income limitations provided in paragraph  
(d); and

3. Are rented for an amount that does not exceed the amount  
as specified by the most recent multifamily rental programs  
income and rent limit chart posted by the corporation and  
derived from the Multifamily Tax Subsidy Projects Income Limits  
published by the United States Department of Housing and Urban  
Development or 90 percent of the fair market value rent as  
determined by a rental market study meeting the requirements of  
paragraph (m), whichever is less.

(c) If a unit that in the previous year qualified for the  
exemption under this subsection and was occupied by a tenant is  
vacant on January 1, the vacant unit is eligible for the  
exemption if the use of the unit is restricted to providing  
affordable housing that would otherwise meet the requirements of  
this subsection and a reasonable effort is made to lease the  
unit to eligible persons or families.

(d)1. Qualified property used to house natural persons or  
families whose annual household income is greater than 80  
percent but not more than 120 percent of the median annual  
adjusted gross income for households within the metropolitan  
statistical area or, if not within a metropolitan statistical  
area, within the county in which the person or family resides,  
must receive an ad valorem property tax exemption of 75 percent  
of the assessed value.

2. Qualified property used to house natural persons or  
families whose annual household income does not exceed 80  
percent of the median annual adjusted gross income for



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households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides, is exempt from ad valorem property taxes.

(e) To receive an exemption under this subsection, a property owner must submit an application on a form prescribed by the department by March 1 for the exemption, accompanied by a certification notice from the corporation to the property appraiser.

(f) To receive a certification notice, a property owner must submit a request to the corporation for certification on a form provided by the corporation which includes all of the following:

1. The most recently completed rental market study meeting the requirements of paragraph (m).

2. A list of the units for which the property owner seeks an exemption.

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under paragraph (c), the property owner must provide evidence of the published rent amount for each vacant unit.

4. A sworn statement, under penalty of perjury, from the applicant restricting the property for a period of not less than 3 years to housing persons or families who meet the income limitations under this subsection.

(g) The corporation shall review the request for certification and certify property that meets the eligibility criteria of this subsection. A determination by the corporation



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regarding a request for certification does not constitute final agency action pursuant to chapter 120.

1. If the corporation determines that the property meets the eligibility criteria for an exemption under this subsection, the corporation must send a certification notice to the property owner and the property appraiser.

2. If the corporation determines that the property does not meet the eligibility criteria, the corporation must notify the property owner and include the reasons for such determination.

(h) The corporation shall post on its website the deadline to submit a request for certification. The deadline must allow adequate time for a property owner to submit a timely application for exemption to the property appraiser.

(i) The property appraiser shall review the application and determine if the applicant is entitled to an exemption. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice.

(j) If the property appraiser determines that for any year during the immediately previous 10 years a person who was not entitled to an exemption under this subsection was granted such an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical



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mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

(k) Units subject to an agreement with the corporation pursuant to chapter 420 recorded in the official records of the county in which the property is located to provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 are not eligible for this exemption.

(l) Property receiving an exemption pursuant to s. 196.1979 is not eligible for this exemption.

(m) A rental market study submitted as required by paragraph (f) must identify the fair market value rent of each unit for which a property owner seeks an exemption. Only a certified general appraiser as defined in s. 475.611 may issue a rental market study. The certified general appraiser must be independent of the property owner who requests the rental market study. In preparing the rental market study, a certified general appraiser shall comply with the standards of professional practice pursuant to part II of chapter 475 and use comparable property within the same geographic area and of the same type as the property for which the exemption is sought. A rental market study must have been completed within 3 years before submission of the application.

(n) The corporation may adopt rules to implement this section.

(o) This subsection first applies to the 2024 tax roll and is repealed December 31, 2059.

Section 9. Section 196.1979, Florida Statutes, is created



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to read:

196.1979 County and municipal affordable housing property exemption.—

(1)(a) Notwithstanding ss. 196.195 and 196.196, the board of county commissioners of a county or the governing body of a municipality may adopt an ordinance to exempt those portions of property used to provide affordable housing meeting the requirements of this section. Such property is considered property used for a charitable purpose. To be eligible for the exemption, the portions of property:

1. Must be used to house natural persons or families whose annual household income:

a. Is greater than 30 percent but not more than 60 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides; or

b. Does not exceed 30 percent of the median annual adjusted gross income for households within the metropolitan statistical area or, if not within a metropolitan statistical area, within the county in which the person or family resides;

2. Must be within a multifamily project containing 50 or more residential units, at least 20 percent of which are used to provide affordable housing that meets the requirements of this section;

3. Must be rented for an amount no greater than the amount as specified by the most recent multifamily rental programs income and rent limit chart posted by the corporation and derived from the Multifamily Tax Subsidy Projects Income Limits



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published by the United States Department of Housing and Urban  
Development or 90 percent of the fair market value rent as  
determined by a rental market study meeting the requirements of  
subsection (4), whichever is less;

4. May not have been cited for code violations on three or  
more occasions in the 24 months before the submission of a tax  
exemption application;

5. May not have any cited code violations that have not  
been properly remedied by the property owner before the  
submission of a tax exemption application; and

6. May not have any unpaid fines or charges relating to the  
cited code violations. Payment of unpaid fines or charges before  
a final determination on a property's qualification for an  
exemption under this section will not exclude such property from  
eligibility if the property otherwise complies with all other  
requirements for the exemption.

(b) Qualified property may receive an ad valorem property  
tax exemption of:

1. Up to 75 percent of the assessed value of each  
residential unit used to provide affordable housing if fewer  
than 100 percent of the multifamily project's residential units  
are used to provide affordable housing meeting the requirements  
of this section.

2. Up to 100 percent of the assessed value if 100 percent  
of the multifamily project's residential units are used to  
provide affordable housing meeting the requirements of this  
section.

(c) The board of county commissioners of the county or the  
governing body of the municipality, as applicable, may choose to





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adopt an ordinance that exempts property used to provide  
affordable housing for natural persons or families meeting the  
income limits of sub-subparagraph (a)1.a., natural persons or  
families meeting the income limits of sub-subparagraph (a)1.b.,  
or both.

(2) If a residential unit that in the previous year  
qualified for the exemption under this section and was occupied  
by a tenant is vacant on January 1, the vacant unit may qualify  
for the exemption under this section if the use of the unit is  
restricted to providing affordable housing that would otherwise  
meet the requirements of this section and a reasonable effort is  
made to lease the unit to eligible persons or families.

(3) An ordinance granting the exemption authorized by this  
section must:

(a) Be adopted under the procedures for adoption of a  
nonemergency ordinance by a board of county commissioners  
specified in chapter 125 or by a municipal governing body  
specified in chapter 166.

(b) Designate the local entity under the supervision of the  
board of county commissioners or governing body of a  
municipality which must develop, receive, and review  
applications for certification and develop notices of  
determination of eligibility.

(c) Require the property owner to apply for certification  
by the local entity in order to receive the exemption. The  
application for certification must be on a form provided by the  
local entity designated pursuant to paragraph (b) and include  
all of the following:

1. The most recently completed rental market study meeting



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the requirements of subsection (4).

2. A list of the units for which the property owner seeks an exemption.

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under subsection (2), the property owner must provide evidence of the published rent amount for the vacant unit.

(d) Require the local entity to verify and certify property that meets the requirements of the ordinance as qualified property and forward the certification to the property owner and the property appraiser. If the local entity denies the exemption, it must notify the applicant and include reasons for the denial.

(e) Require the eligible unit to meet the eligibility criteria of paragraph (1) (a).

(f) Require the property owner to submit an application for exemption, on a form prescribed by the department, accompanied by the certification of qualified property, to the property appraiser no later than March 1.

(g) Specify that the exemption applies only to the taxes levied by the unit of government granting the exemption.

(h) Specify that the property may not receive an exemption authorized by this section after expiration or repeal of the ordinance.

(i) Identify the percentage of the assessed value which is exempted, subject to the percentage limitations in paragraph (1) (b).

(j) Identify whether the exemption applies to natural



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persons or families meeting the income limits of sub-  
subparagraph (1)(a)1.a., natural persons or families meeting the  
income limits of sub-subparagraph (1)(a)1.b., or both.

(k) Require that the deadline to submit an application for  
certification be published on the county's or municipality's  
website. The deadline must allow adequate time for a property  
owner to make a timely application for exemption to the property  
appraiser.

(l) Require the county or municipality to post on its  
website a list of certified properties for the purpose of  
facilitating access to affordable housing.

(4) A rental market study submitted as required by  
paragraph (3)(c) must identify the fair market value rent of  
each unit for which a property owner seeks an exemption. Only a  
certified general appraiser, as defined in s. 475.611, may issue  
a rental market study. The certified general appraiser must be  
independent of the property owner who requests a rental market  
study. In preparing the rental market study, a certified general  
appraiser shall comply with the standards of professional  
practice pursuant to part II of chapter 475 and use comparable  
property within the same geographic area and of the same type as  
the property for which the exemption is sought. A rental market  
study must have been completed within 3 years before submission  
of the application.

(5) An ordinance adopted under this section must expire  
before the fourth January 1 after adoption; however, the board  
of county commissioners or the governing body of the  
municipality may adopt a new ordinance to renew the exemption.  
The board of county commissioners or the governing body of the



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municipality shall deliver a copy of an ordinance adopted under this section to the department and the property appraiser within 10 days after its adoption. If the ordinance expires or is repealed, the board of county commissioners or the governing body of the municipality must notify the department and the property appraiser within 10 days after its expiration or repeal.

(6) If the property appraiser determines that for any year during the immediately previous 10 years a person who was not entitled to an exemption under this section was granted such an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

(7) This section first applies to the 2024 tax roll.

Section 10. Section 201.15, Florida Statutes, is amended to read:

201.15 Distribution of taxes collected.—All taxes collected under this chapter are hereby pledged and shall be first made available to make payments when due on bonds issued pursuant to s. 215.618 or s. 215.619, or any other bonds authorized to be



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issued on a parity basis with such bonds. Such pledge and availability for the payment of these bonds shall have priority over any requirement for the ~~payment of service charges or costs~~ of collection and enforcement under this section. ~~All taxes collected under this chapter, except taxes distributed to the Land Acquisition Trust Fund pursuant to subsections (1) and (2), are subject to the service charge imposed in s. 215.20(1).~~ Before distribution pursuant to this section, the Department of Revenue shall deduct amounts necessary to pay the costs of the collection and enforcement of the tax levied by this chapter. The costs ~~and service charge~~ may not be levied against any portion of taxes pledged to debt service on bonds to the extent that the costs ~~and service charge~~ are required to pay any amounts relating to the bonds. All of the costs of the collection and enforcement of the tax levied by this chapter ~~and the service charge~~ shall be available and transferred to the extent necessary to pay debt service and any other amounts payable with respect to bonds authorized before January 1, 2017, secured by revenues distributed pursuant to this section. All taxes remaining after deduction of costs shall be distributed as follows:

(1) Amounts necessary to make payments on bonds issued pursuant to s. 215.618 or s. 215.619, as provided under paragraphs (3)(a) and (b), or on any other bonds authorized to be issued on a parity basis with such bonds shall be deposited into the Land Acquisition Trust Fund.

(2) If the amounts deposited pursuant to subsection (1) are less than 33 percent of all taxes collected after first deducting the costs of collection, an amount equal to 33 percent



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of all taxes collected after first deducting the costs of collection, minus the amounts deposited pursuant to subsection (1), shall be deposited into the Land Acquisition Trust Fund.

(3) Amounts on deposit in the Land Acquisition Trust Fund shall be used in the following order:

(a) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts payable with respect to Florida Forever bonds issued pursuant to s. 215.618. The amount used for such purposes may not exceed \$300 million in each fiscal year. It is the intent of the Legislature that all bonds issued to fund the Florida Forever Act be retired by December 31, 2040. Except for bonds issued to refund previously issued bonds, no series of bonds may be issued pursuant to this paragraph unless such bonds are approved and the debt service for the remainder of the fiscal year in which the bonds are issued is specifically appropriated in the General Appropriations Act or other law with respect to bonds issued for the purposes of s. 373.4598.

(b) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts due with respect to Everglades restoration bonds issued pursuant to s. 215.619. Taxes distributed under paragraph (a) and this paragraph must be collectively distributed on a pro rata basis when the available moneys under this subsection are not sufficient to cover the amounts required under paragraph (a) and this paragraph.

Bonds issued pursuant to s. 215.618 or s. 215.619 are equally and ratably secured by moneys distributable to the Land



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Acquisition Trust Fund.

(4) After the required distributions to the Land Acquisition Trust Fund pursuant to subsections (1) and (2), the lesser of 8 percent of the remainder or \$150 million in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund and shall be expended pursuant to s. 420.50871. If 8 percent of the remainder is greater than \$150 million in any fiscal year, the difference between 8 percent of the remainder and \$150 million shall be paid into the State Treasury to the credit of the General Revenue Fund. and deduction of the service charge imposed pursuant to s.

~~215.20(1)~~, The remainder shall be distributed as follows:

(a) The lesser of 20.5453 percent of the remainder or \$466.75 million in each fiscal year shall be paid into the State Treasury to the credit of the State Transportation Trust Fund. Notwithstanding any other law, the amount credited to the State Transportation Trust Fund shall be used for:

1. Capital funding for the New Starts Transit Program, authorized by Title 49, U.S.C. s. 5309 and specified in s. 341.051, in the amount of 10 percent of the funds;

2. The Small County Outreach Program specified in s. 339.2818, in the amount of 10 percent of the funds;

3. The Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent of the funds after deduction of the payments required pursuant to subparagraphs 1. and 2.; and

4. The Transportation Regional Incentive Program specified in s. 339.2819, in the amount of 25 percent of the funds after deduction of the payments required pursuant to subparagraphs 1.



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and 2. The first \$60 million of the funds allocated pursuant to this subparagraph shall be allocated annually to the Florida Rail Enterprise for the purposes established in s. 341.303(5).

(b) The lesser of 0.1456 percent of the remainder or \$3.25 million in each fiscal year shall be paid into the State Treasury to the credit of the Grants and Donations Trust Fund in the Department of Economic Opportunity to fund technical assistance to local governments.

Moneys distributed pursuant to paragraphs (a) and (b) may not be pledged for debt service unless such pledge is approved by referendum of the voters.

(c) An amount equaling 4.5 percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. The funds shall be used as follows:

1. Half of that amount shall be used for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Half of that amount shall be paid into the State Treasury to the credit of the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law.

(d) An amount equaling 5.20254 percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Of such funds:

1. Twelve and one-half percent of that amount shall be deposited into the State Housing Trust Fund and expended by the Department of Economic Opportunity and the Florida Housing





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Finance Corporation for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Eighty-seven and one-half percent of that amount shall be distributed to the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law. Funds from this category may also be used to provide for state and local services to assist the homeless.

(e) The lesser of 0.017 percent of the remainder or \$300,000 in each fiscal year shall be paid into the State Treasury to the credit of the General Inspection Trust Fund to be used to fund oyster management and restoration programs as provided in s. 379.362(3).

(f) A total of \$75 million shall be paid into the State Treasury to the credit of the State Economic Enhancement and Development Trust Fund within the Department of Economic Opportunity.

(g) An amount equaling 5.4175 percent of the remainder shall be paid into the Resilient Florida Trust Fund to be used for the purposes for which the Resilient Florida Trust Fund was created and exists by law. Funds may be used for planning and project grants.

(h) An amount equaling 5.4175 percent of the remainder shall be paid into the Water Protection and Sustainability Program Trust Fund to be used to fund wastewater grants as specified in s. 403.0673.

(5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed to the State Housing Trust Fund and expended pursuant to s. 420.50871 and funds distributed to the State Housing Trust Fund



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and the Local Government Housing Trust Fund pursuant to paragraphs (4) (c) and (d) ~~paragraph (4) (e)~~ may not be transferred to the General Revenue Fund in the General Appropriations Act.

(6) After the distributions provided in the preceding subsections, any remaining taxes shall be paid into the State Treasury to the credit of the General Revenue Fund.

Section 11. The amendments made by this act to s. 201.15, Florida Statutes, expire on July 1, 2033, and the text of that section shall revert to that in existence on June 30, 2023, except that any amendments to such text enacted other than by this act must be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of the text which expire pursuant to this section.

Section 12. Paragraph (p) of subsection (5) of section 212.08, Florida Statutes, is amended, and paragraph (v) is added to that subsection, to read:

212.08 Sales, rental, use, consumption, distribution, and storage tax; specified exemptions.—The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the tax imposed by this chapter.

(5) EXEMPTIONS; ACCOUNT OF USE.—

(p) *Community contribution tax credit for donations.*—

1. Authorization.—Persons who are registered with the department under s. 212.18 to collect or remit sales or use tax and who make donations to eligible sponsors are eligible for tax credits against their state sales and use tax liabilities as



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provided in this paragraph:

a. The credit shall be computed as 50 percent of the person's approved annual community contribution.

b. The credit shall be granted as a refund against state sales and use taxes reported on returns and remitted in the 12 months preceding the date of application to the department for the credit as required in sub-subparagraph 3.c. If the annual credit is not fully used through such refund because of insufficient tax payments during the applicable 12-month period, the unused amount may be included in an application for a refund made pursuant to sub-subparagraph 3.c. in subsequent years against the total tax payments made for such year. Carryover credits may be applied for a 3-year period without regard to any time limitation that would otherwise apply under s. 215.26.

c. A person may not receive more than \$200,000 in annual tax credits for all approved community contributions made in any one year.

d. All proposals for the granting of the tax credit require the prior approval of the Department of Economic Opportunity.

e. The total amount of tax credits which may be granted for all programs approved under this paragraph and ss. 220.183 and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects. As used in this paragraph, the term "person with special needs" has the same meaning as in s. 420.0004 and the terms "low-income



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person," "low-income household," "very-low-income person," and  
"very-low-income household" have the same meanings as in s.  
420.9071.

f. A person who is eligible to receive the credit provided  
in this paragraph, s. 220.183, or s. 624.5105 may receive the  
credit only under one section of the person's choice.

2. Eligibility requirements.—

a. A community contribution by a person must be in the  
following form:

(I) Cash or other liquid assets;

(II) Real property, including 100 percent ownership of a  
real property holding company;

(III) Goods or inventory; or

(IV) Other physical resources identified by the Department  
of Economic Opportunity.

For purposes of this sub-subparagraph, the term "real property  
holding company" means a Florida entity, such as a Florida  
limited liability company, that is wholly owned by the person;  
is the sole owner of real property, as defined in s.  
192.001(12), located in this ~~the~~ state; is disregarded as an  
entity for federal income tax purposes pursuant to 26 C.F.R. s.  
301.7701-3(b)(1)(ii); and at the time of contribution to an  
eligible sponsor, has no material assets other than the real  
property and any other property that qualifies as a community  
contribution.

b. All community contributions must be reserved exclusively  
for use in a project. As used in this sub-subparagraph, the term  
"project" means activity undertaken by an eligible sponsor which



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is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income households or very-low-income households; designed to provide housing opportunities for persons with special needs; designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to a project approved between January 1, 1996, and December 31, 1999, and located in an area which was in an enterprise zone designated pursuant to s. 290.0065 as of May 1, 2015. This paragraph does not preclude projects that propose to construct or rehabilitate housing for low-income households or very-low-income households on scattered sites or housing opportunities for persons with special needs. With respect to housing, contributions may be used to pay the following eligible special needs, low-income, and very-low-income housing-related activities:

(I) Project development impact and management fees for special needs, low-income, or very-low-income housing projects;

(II) Down payment and closing costs for persons with special needs, low-income persons, and very-low-income persons;

(III) Administrative costs, including housing counseling and marketing fees, not to exceed 10 percent of the community



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contribution, directly related to special needs, low-income, or very-low-income projects; and

(IV) Removal of liens recorded against residential property by municipal, county, or special district local governments if satisfaction of the lien is a necessary precedent to the transfer of the property to a low-income person or very-low-income person for the purpose of promoting home ownership. Contributions for lien removal must be received from a nonrelated third party.

c. The project must be undertaken by an "eligible sponsor," which includes:

(I) A community action program;

(II) A nonprofit community-based development organization whose mission is the provision of housing for persons with special needs, low-income households, or very-low-income households or increasing entrepreneurial and job-development opportunities for low-income persons;

(III) A neighborhood housing services corporation;

(IV) A local housing authority created under chapter 421;

(V) A community redevelopment agency created under s. 163.356;

(VI) A historic preservation district agency or organization;

(VII) A local workforce development board;

(VIII) A direct-support organization as provided in s. 1009.983;

(IX) An enterprise zone development agency created under s. 290.0056;

(X) A community-based organization incorporated under



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chapter 617 which is recognized as educational, charitable, or scientific pursuant to s. 501(c)(3) of the Internal Revenue Code and whose bylaws and articles of incorporation include affordable housing, economic development, or community development as the primary mission of the corporation;

(XI) Units of local government;

(XII) Units of state government; or

(XIII) Any other agency that the Department of Economic Opportunity designates by rule.

A contributing person may not have a financial interest in the eligible sponsor.

d. The project must be located in an area which was in an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, or a Front Porch Florida Community, unless the project increases access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, but is physically located outside the designated rural zone boundaries. Any project designed to construct or rehabilitate housing for low-income households or very-low-income households or housing opportunities for persons with special needs is exempt from the area requirement of this sub-subparagraph.

e.(I) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic



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Opportunity shall grant tax credits for those applications and grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications as follows:

(A) If tax credit applications submitted for approved projects of an eligible sponsor do not exceed \$200,000 in total, the credits shall be granted in full if the tax credit applications are approved.

(B) If tax credit applications submitted for approved projects of an eligible sponsor exceed \$200,000 in total, the amount of tax credits granted pursuant to sub-sub-sub-paragraph (A) shall be subtracted from the amount of available tax credits, and the remaining credits shall be granted to each approved tax credit application on a pro rata basis.

(II) If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for less than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant tax credits for





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those applications and shall grant remaining tax credits on a first-come, first-served basis for subsequent eligible applications received before the end of the state fiscal year. If, during the first 10 business days of the state fiscal year, eligible tax credit applications for projects other than those that provide housing opportunities for persons with special needs or homeownership opportunities for low-income households or very-low-income households are received for more than the annual tax credits available for those projects, the Department of Economic Opportunity shall grant the tax credits for those applications on a pro rata basis.

3. Application requirements.—

a. An eligible sponsor seeking to participate in this program must submit a proposal to the Department of Economic Opportunity which sets forth the name of the sponsor, a description of the project, and the area in which the project is located, together with such supporting information as is prescribed by rule. The proposal must also contain a resolution from the local governmental unit in which the project is located certifying that the project is consistent with local plans and regulations.

b. A person seeking to participate in this program must submit an application for tax credit to the Department of Economic Opportunity which sets forth the name of the sponsor; a description of the project; and the type, value, and purpose of the contribution. The sponsor shall verify, in writing, the terms of the application and indicate its receipt of the contribution, and such verification must accompany the application for tax credit. The person must submit a separate



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tax credit application to the Department of Economic Opportunity for each individual contribution that it makes to each individual project.

c. A person who has received notification from the Department of Economic Opportunity that a tax credit has been approved must apply to the department to receive the refund. Application must be made on the form prescribed for claiming refunds of sales and use taxes and be accompanied by a copy of the notification. A person may submit only one application for refund to the department within a 12-month period.

4. Administration.—

a. The Department of Economic Opportunity may adopt rules necessary to administer this paragraph, including rules for the approval or disapproval of proposals by a person.

b. The decision of the Department of Economic Opportunity must be in writing, and, if approved, the notification shall state the maximum credit allowable to the person. Upon approval, the Department of Economic Opportunity shall transmit a copy of the decision to the department.

c. The Department of Economic Opportunity shall periodically monitor all projects in a manner consistent with available resources to ensure that resources are used in accordance with this paragraph; however, each project must be reviewed at least once every 2 years.

d. The Department of Economic Opportunity shall, in consultation with the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based organizations.



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(v) Building materials used in construction of affordable housing units.—

1. As used in this paragraph, the term:

a. "Affordable housing development" means property that has units subject to an agreement with the Florida Housing Finance Corporation pursuant to chapter 420 recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

b. "Building materials" means tangible personal property that becomes a component part of eligible residential units in an affordable housing development. The term includes appliances and does not include plants, landscaping, fencing, and hardscaping.

c. "Eligible residential units" means newly constructed units within an affordable housing development which are restricted under the land use restriction agreement.

d. "Newly constructed" means improvements to real property which did not previously exist or the construction of a new improvement where an old improvement was removed. The term does not include the renovation, restoration, rehabilitation, modification, alteration, or expansion of buildings already located on the parcel on which the eligible residential unit is built.

e. "Real property" has the same meaning as provided in s. 192.001(12).

f. "Substantially completed" has the same meaning as in s. 192.042(1).



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2. Building materials used in eligible residential units are exempt from the tax imposed by this chapter if an owner demonstrates to the satisfaction of the department that the requirements of this paragraph have been met. Except as provided in subparagraph 3., this exemption inures to the owner at the time an eligible residential unit is substantially completed, but only through a refund of previously paid taxes. To receive a refund pursuant to this paragraph, the owner of the eligible residential units must file an application with the department. The application must include all of the following:

a. The name and address of the person claiming the refund.

b. An address and assessment roll parcel number of the real property that was improved for which a refund of previously paid taxes is being sought.

c. A description of the eligible residential units for which a refund of previously paid taxes is being sought, including the number of such units.

d. A copy of a valid building permit issued by the county or municipal building department for the eligible residential units.

e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the owner contracted to build the eligible residential units which specifies the building materials, the actual cost of the building materials, and the amount of sales tax paid in this state on the building materials, and which states that the improvement to the real property was newly constructed. If a general contractor was not used, the owner must make the sworn statement required by this sub-subparagraph. Copies of the



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invoices evidencing the actual cost of the building materials and the amount of sales tax paid on such building materials must be attached to the sworn statement provided by the general contractor or by the owner. If copies of such invoices are not attached, the cost of the building materials is deemed to be an amount equal to 40 percent of the increase in the final assessed value of the eligible residential units for ad valorem tax purposes less the most recent assessed value of land for the units.

f. A certification by the local building code inspector that the eligible residential unit is substantially completed.

g. A copy of the land use restriction agreement with the Florida Housing Finance Corporation for the eligible residential units.

3. The exemption under this paragraph inures to a municipality, county, other governmental unit or agency, or nonprofit community-based organization through a refund of previously paid taxes if the building materials are paid for from the funds of a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program. To receive a refund, a municipality, county, other governmental unit or agency, or nonprofit community-based organization must submit an application that includes the same information required under subparagraph 2. In addition, the applicant must include a sworn statement signed by the chief executive officer of the municipality, county, other governmental unit or agency, or nonprofit community-based organization seeking a refund which states that the building materials for which a refund is sought were funded by a



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community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program.

4. The person seeking a refund must submit an application for refund to the department within 6 months after the eligible residential unit is deemed to be substantially completed by the local building code inspector or by November 1 after the improved property is first subject to assessment.

5. Only one exemption through a refund of previously paid taxes may be claimed for any eligible residential unit. A refund may not be granted unless the amount to be refunded exceeds \$500. A refund may not exceed the lesser of \$5,000 or 97.5 percent of the Florida sales or use tax paid on the cost of building materials as determined pursuant to sub-subparagraph 2.e. The department shall issue a refund within 30 days after it formally approves a refund application.

6. The department may adopt rules governing the manner and format of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.

7. This exemption under this paragraph applies to sales of building materials that occur on or after July 1, 2023.

Section 13. Subsection (24) is added to section 213.053, Florida Statutes, to read:

213.053 Confidentiality and information sharing.—

(24) The department may make available to the Florida Housing Finance Corporation, exclusively for official purposes, information for the purpose of administering the Live Local Program pursuant to s. 420.50872.

Section 14. Section 215.212, Florida Statutes, is created



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to read:

215.212 Service charge elimination.—

(1) Notwithstanding s. 215.20(1), the service charge provided in s. 215.20(1) may not be deducted from the proceeds of the taxes distributed under s. 201.15.

(2) This section is repealed July 1, 2033.

Section 15. Paragraph (i) of subsection (1) of section 215.22, Florida Statutes, is amended to read:

215.22 Certain income and certain trust funds exempt.—

(1) The following income of a revenue nature or the following trust funds shall be exempt from the appropriation required by s. 215.20(1):

(i) Bond proceeds or revenues dedicated for bond repayment, ~~except for the Documentary Stamp Clearing Trust Fund administered by the Department of Revenue.~~

Section 16. The amendment made by this act to s. 215.22, Florida Statutes, expires on July 1, 2033, and the text of that section shall revert to that in existence on June 30, 2023, except that any amendments to such text enacted other than by this act must be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of the text which expire pursuant to this section.

Section 17. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181,



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those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.1878, those enumerated in s. 220.193, those enumerated in s. 288.9916, those enumerated in s. 220.1899, those enumerated in s. 220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, and those enumerated in s. 220.1915.

Section 18. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.—

(1) The term "adjusted federal income" means an amount equal to the taxpayer's taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:

(a) *Additions*.—There shall be added to such taxable income:

1.a. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or accrued as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax





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purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

4. That portion of the wages or salaries paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.



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6. The amount taken as a credit under s. 220.195 which is deductible from gross income in the computation of taxable income for the taxable year.

7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.

8. In the case of a nonprofit corporation which holds a pari-mutuel permit and which is exempt from federal income tax as a farmers' cooperative, an amount equal to the excess of the gross income attributable to the pari-mutuel operations over the attributable expenses for the taxable year.

9. The amount taken as a credit for the taxable year under s. 220.1895.

10. Up to nine percent of the eligible basis of any designated project which is equal to the credit allowable for the taxable year under s. 220.185.

11. Any amount taken as a credit for the taxable year under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

12. The amount taken as a credit for the taxable year under s. 220.193.

13. Any portion of a qualified investment, as defined in s. 288.9913, which is claimed as a deduction by the taxpayer and taken as a credit against income tax pursuant to s. 288.9916.

14. The costs to acquire a tax credit pursuant to s.



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288.1254(5) that are deducted from or otherwise reduce federal taxable income for the taxable year.

15. The amount taken as a credit for the taxable year pursuant to s. 220.194.

16. The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

17. The amount taken as a credit for the taxable year pursuant to s. 220.198.

18. The amount taken as a credit for the taxable year pursuant to s. 220.1915.

Section 19. Paragraph (c) of subsection (1) of section 220.183, Florida Statutes, is amended to read:

220.183 Community contribution tax credit.—

(1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM SPENDING.—

(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.



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Section 20. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.186 Credit for Florida alternative minimum tax.—

(2) The credit pursuant to this section shall be the amount of the excess, if any, of the tax paid based upon taxable income determined pursuant to s. 220.13(2)(k) over the amount of tax which would have been due based upon taxable income without application of s. 220.13(2)(k), before application of this credit without application of any credit under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

Section 21. Section 220.1878, Florida Statutes, is created to read:

220.1878 Credit for contributions to the Live Local Program.—

(1) For taxable years beginning on or after January 1, 2023, there is allowed a credit of 100 percent of an eligible contribution made to the Live Local Program under s. 420.50872 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made to the Live Local Program on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section must be reduced by the difference between the amount of federal corporate income tax, taking into account the credit granted by this section, and the amount of federal corporate income tax without application of the credit granted by this section.

(2) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to s. 220.131(1) may be allowed the credit on a consolidated return basis; however, the



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total credit taken by the affiliated group is subject to the  
limitation established under subsection (1).

(3) Section 420.50872 applies to the credit authorized by  
this section.

(4) If a taxpayer applies and is approved for a credit  
under s. 420.50872 after timely requesting an extension to file  
under s. 220.222(2):

(a) The credit does not reduce the amount of tax due for  
purposes of the department's determination as to whether the  
taxpayer was in compliance with the requirement to pay tentative  
taxes under ss. 220.222 and 220.32.

(b) The taxpayer's noncompliance with the requirement to  
pay tentative taxes shall result in the revocation and  
rescindment of any such credit.

(c) The taxpayer shall be assessed for any taxes,  
penalties, or interest due from the taxpayer's noncompliance  
with the requirement to pay tentative taxes.

Section 22. Paragraph (c) of subsection (2) of section  
220.222, Florida Statutes, is amended to read:

220.222 Returns; time and place for filing.—

(2)

(c) 1. For purposes of this subsection, a taxpayer is not in  
compliance with s. 220.32 if the taxpayer underpays the required  
payment by more than the greater of \$2,000 or 30 percent of the  
tax shown on the return when filed.

2. For the purpose of determining compliance with s. 220.32  
as referenced in subparagraph 1., the tax shown on the return  
when filed must include the amount of the allowable credits  
taken on the return pursuant to s. 220.1878.



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Section 23. Subsection (5) of section 253.034, Florida Statutes, is amended to read:

253.034 State-owned lands; uses.—

(5) Each manager of conservation lands shall submit to the Division of State Lands a land management plan at least every 10 years in a form and manner adopted by rule of the board of trustees and in accordance with s. 259.032. Each manager of conservation lands shall also update a land management plan whenever the manager proposes to add new facilities or make substantive land use or management changes that were not addressed in the approved plan, or within 1 year after the addition of significant new lands. Each manager of nonconservation lands shall submit to the Division of State Lands a land use plan at least every 10 years in a form and manner adopted by rule of the board of trustees. The division shall review each plan for compliance with the requirements of this subsection and the requirements of the rules adopted by the board of trustees pursuant to this section. All nonconservation land use plans, whether for single-use or multiple-use properties, shall be managed to provide the greatest benefit to the state. Plans for managed areas larger than 1,000 acres shall contain an analysis of the multiple-use potential of the property which includes the potential of the property to generate revenues to enhance the management of the property. In addition, the plan shall contain an analysis of the potential use of private land managers to facilitate the restoration or management of these lands and whether nonconservation lands would be more appropriately transferred to the county or municipality in which the land is located for the purpose of



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providing affordable multifamily rental housing that meets the criteria of s. 420.0004(3). If a newly acquired property has a valid conservation plan that was developed by a soil and conservation district, such plan shall be used to guide management of the property until a formal land use plan is completed.

(a) State conservation lands shall be managed to ensure the conservation of this ~~the~~ state's plant and animal species and to ensure the accessibility of state lands for the benefit and enjoyment of all people of this ~~the~~ state, both present and future. Each land management plan for state conservation lands shall provide a desired outcome, describe both short-term and long-term management goals, and include measurable objectives to achieve those goals. Short-term goals shall be achievable within a 2-year planning period, and long-term goals shall be achievable within a 10-year planning period. These short-term and long-term management goals shall be the basis for all subsequent land management activities.

(b) Short-term and long-term management goals for state conservation lands shall include measurable objectives for the following, as appropriate:

1. Habitat restoration and improvement.
2. Public access and recreational opportunities.
3. Hydrological preservation and restoration.
4. Sustainable forest management.
5. Exotic and invasive species maintenance and control.
6. Capital facilities and infrastructure.
7. Cultural and historical resources.
8. Imperiled species habitat maintenance, enhancement,



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restoration, or population restoration.

(c) The land management plan shall, at a minimum, contain the following elements:

1. A physical description of the land.

2. A quantitative data description of the land which includes an inventory of forest and other natural resources; exotic and invasive plants; hydrological features; infrastructure, including recreational facilities; and other significant land, cultural, or historical features. The inventory shall reflect the number of acres for each resource and feature, when appropriate. The inventory shall be of such detail that objective measures and benchmarks can be established for each tract of land and monitored during the lifetime of the plan. All quantitative data collected shall be aggregated, standardized, collected, and presented in an electronic format to allow for uniform management reporting and analysis. The information collected by the Department of Environmental Protection pursuant to s. 253.0325(2) shall be available to the land manager and his or her assignee.

3. A detailed description of each short-term and long-term land management goal, the associated measurable objectives, and the related activities that are to be performed to meet the land management objectives. Each land management objective must be addressed by the land management plan, and if practicable, a land management objective may not be performed to the detriment of the other land management objectives.

4. A schedule of land management activities which contains short-term and long-term land management goals and the related measurable objective and activities. The schedule shall include





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for each activity a timeline for completion, quantitative measures, and detailed expense and manpower budgets. The schedule shall provide a management tool that facilitates development of performance measures.

5. A summary budget for the scheduled land management activities of the land management plan. For state lands containing or anticipated to contain imperiled species habitat, the summary budget shall include any fees anticipated from public or private entities for projects to offset adverse impacts to imperiled species or such habitat, which fees shall be used solely to restore, manage, enhance, repopulate, or acquire imperiled species habitat. The summary budget shall be prepared in such manner that it facilitates computing an aggregate of land management costs for all state-managed lands using the categories described in s. 259.037(3).

(d) Upon completion, the land management plan must be transmitted to the Acquisition and Restoration Council for review. The council shall have 90 days after receipt of the plan to review the plan and submit its recommendations to the board of trustees. During the review period, the land management plan may be revised if agreed to by the primary land manager and the council taking into consideration public input. The land management plan becomes effective upon approval by the board of trustees.

(e) Land management plans are to be updated every 10 years on a rotating basis. Each updated land management plan must identify any conservation lands under the plan, in part or in whole, that are no longer needed for conservation purposes and could be disposed of in fee simple or with the state retaining a



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permanent conservation easement.

(f) In developing land management plans, at least one public hearing shall be held in any one affected county.

(g) The Division of State Lands shall make available to the public an electronic copy of each land management plan for parcels that exceed 160 acres in size. The division shall review each plan for compliance with the requirements of this subsection, the requirements of chapter 259, and the requirements of the rules adopted by the board of trustees pursuant to this section. The Acquisition and Restoration Council shall also consider the propriety of the recommendations of the managing entity with regard to the future use of the property, the protection of fragile or nonrenewable resources, the potential for alternative or multiple uses not recognized by the managing entity, and the possibility of disposal of the property by the board of trustees. After its review, the council shall submit the plan, along with its recommendations and comments, to the board of trustees. The council shall specifically recommend to the board of trustees whether to approve the plan as submitted, approve the plan with modifications, or reject the plan. If the council fails to make a recommendation for a land management plan, the Secretary of Environmental Protection, Commissioner of Agriculture, or executive director of the Fish and Wildlife Conservation Commission or their designees shall submit the land management plan to the board of trustees.

(h) The board of trustees shall consider the land management plan submitted by each entity and the recommendations of the Acquisition and Restoration Council and the Division of



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State Lands and shall approve the plan with or without modification or reject such plan. The use or possession of any such lands that is not in accordance with an approved land management plan is subject to termination by the board of trustees.

(i)1. State nonconservation lands shall be managed to provide the greatest benefit to the state. State nonconservation lands may be grouped by similar land use types under one land use plan. Each land use plan shall, at a minimum, contain the following elements:

a. A physical description of the land to include any significant natural or cultural resources as well as management strategies developed by the land manager to protect such resources.

b. A desired development outcome.

c. A schedule for achieving the desired development outcome.

d. A description of both short-term and long-term development goals.

e. A management and control plan for invasive nonnative plants.

f. A management and control plan for soil erosion and soil and water contamination.

g. Measureable objectives to achieve the goals identified in the land use plan.

2. Short-term goals shall be achievable within a 5-year planning period and long-term goals shall be achievable within a 10-year planning period.

3. The use or possession of any such lands that is not in



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accordance with an approved land use plan is subject to termination by the board of trustees.

4. Land use plans submitted by a manager shall include reference to appropriate statutory authority for such use or uses and shall conform to the appropriate policies and guidelines of the state land management plan.

Section 24. Subsection (1) of section 253.0341, Florida Statutes, is amended to read:

253.0341 Surplus of state-owned lands.—

(1) The board of trustees shall determine which lands, the title to which is vested in the board, may be surplus. For all conservation lands, the Acquisition and Restoration Council shall make a recommendation to the board of trustees, and the board of trustees shall determine whether the lands are no longer needed for conservation purposes. If the board of trustees determines the lands are no longer needed for conservation purposes, it may dispose of such lands by an affirmative vote of at least three members. In the case of a land exchange involving the disposition of conservation lands, the board of trustees must determine by an affirmative vote of at least three members that the exchange will result in a net positive conservation benefit. For all nonconservation lands, the board of trustees shall determine whether the lands are no longer needed. If the board of trustees determines the lands are no longer needed, it may dispose of such lands by an affirmative vote of at least three members. Local government requests for the state to surplus conservation or nonconservation lands, whether for purchase, ~~or~~ exchange, or any other means of transfer, must ~~shall~~ be expedited throughout the surplusing



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process. Property jointly acquired by the state and other entities may not be surplused without the consent of all joint owners.

Section 25. Subsection (2) of section 288.101, Florida Statutes, is amended to read:

288.101 Florida Job Growth Grant Fund.—

(2) The department and Enterprise Florida, Inc., may identify projects, solicit proposals, and make funding recommendations to the Governor, who is authorized to approve:

(a) State or local public infrastructure projects to promote:

1. Economic recovery in specific regions of ~~this the~~ state;

2. Economic diversification; or

3. Economic enhancement in a targeted industry.

(b) State or local public infrastructure projects to facilitate the development or construction of affordable housing. This paragraph is repealed July 1, 2033.

(c) Infrastructure funding to accelerate the rehabilitation of the Herbert Hoover Dike. The department or the South Florida Water Management District may enter into agreements, as necessary, with the United States Army Corps of Engineers to implement this paragraph.

~~(d)-(e)~~ Workforce training grants to support programs at state colleges and state technical centers that provide participants with transferable, sustainable workforce skills applicable to more than a single employer, and for equipment associated with these programs. The department shall work with CareerSource Florida, Inc., to ensure programs are offered to



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the public based on criteria established by the state college or state technical center and do not exclude applicants who are unemployed or underemployed.

Section 26. Section 420.0003, Florida Statutes, is amended to read:

(Substantial rewording of section. See s. 420.0003, F.S., for present text.)

420.0003 State housing strategy.—

(1) LEGISLATIVE INTENT.—It is the intent of this act to articulate a state housing strategy that will carry the state toward the goal of ensuring that each Floridian has safe, decent, and affordable housing. This strategy must involve state and local governments working in partnership with communities and the private sector and must involve financial, as well as regulatory, commitment to accomplish this goal.

(2) POLICIES.—

(a) Housing production and rehabilitation programs.—

Programs to encourage housing production or rehabilitation must be guided by the following general policies, as appropriate for the purpose of the specific program:

1. State and local governments shall provide incentives to encourage the private sector to be the primary delivery vehicle for the development of affordable housing. When possible, state funds should be heavily leveraged to achieve the maximum federal, local, and private commitment of funds and be used to ensure long-term affordability. To the maximum extent possible, state funds should be expended to create new housing stock and be used for repayable loans rather than grants. Local incentives to stimulate private sector development of affordable housing



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may include establishment of density bonus incentives.

2. State and local governments should consider and implement innovative solutions to housing issues where appropriate. Innovative solutions include, but are not limited to:

a. Utilizing publicly held land to develop affordable housing through state or local land purchases, long-term land leasing, and school district affordable housing programs. To the maximum extent possible, state-owned lands that are appropriate for the development of affordable housing must be made available for that purpose.

b. Community-led planning that focuses on urban infill, flexible zoning, redevelopment of commercial property into mixed-use property, resiliency, and furthering development in areas with preexisting public services, such as wastewater, transit, and schools.

c. Project features that maximize efficiency in land and resource use, such as high density, high rise, and mixed use.

d. Mixed-income projects that facilitate more diverse and successful communities.

e. Modern housing concepts such as manufactured homes, tiny homes, 3D-printed homes, and accessory dwelling units.

3. State funds should be available only to local governments that provide incentives or financial assistance for housing. State funding for housing should not be made available to local governments whose comprehensive plans have been found not in compliance with chapter 163 and who have not entered into a stipulated settlement agreement with the department to bring the plans into compliance. State funds should be made available



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only for projects consistent with the local government's  
comprehensive plan.

4. Local governments are encouraged to enter into  
interlocal agreements, as appropriate, to coordinate strategies  
and maximize the use of state and local funds.

5. State-funded development should emphasize use of  
developed land, urban infill, and the transformation of existing  
infrastructure in order to minimize sprawl, separation of  
housing from employment, and effects of increased housing on  
ecological preservation areas. Housing available to the state's  
workforce should prioritize proximity to employment and  
services.

(b) Public-private partnerships.—Cost-effective public-  
private partnerships must emphasize production and preservation  
of affordable housing.

1. Data must be developed and maintained on the affordable  
housing activities of local governments, community-based  
organizations, and private developers.

2. The state shall assist local governments and community-  
based organizations by providing training and technical  
assistance.

3. In coordination with local activities and with federal  
initiatives, the state shall provide incentives for public  
sector and private sector development of affordable housing.

(c) Preservation of housing stock.—The existing stock of  
affordable housing must be preserved and improved through  
rehabilitation programs and expanded neighborhood revitalization  
efforts to promote suitable living environments for individuals  
and families.





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(d) Unique housing needs.—The wide range of need for safe, decent, and affordable housing must be addressed, with an emphasis on assisting the neediest persons.

1. State housing programs must promote the self-sufficiency and economic dignity of the people of this state, including elderly persons and persons with disabilities.

2. The housing requirements of special needs populations must be addressed through programs that promote a range of housing options bolstering integration with the community.

3. All housing initiatives and programs must be nondiscriminatory.

4. The geographic distribution of resources must provide for the development of housing in rural and urban areas.

5. The important contribution of public housing to the well-being of citizens in need shall be acknowledged through efforts to continue and bolster existing programs. State and local government funds allocated to enhance public housing must be used to supplement, not supplant, federal support.

(3) IMPLEMENTATION.—The state, in carrying out the strategy articulated in this section, shall have the following duties:

(a) State fiscal resources must be directed to achieve the following programmatic objectives:

1. Effective technical assistance and capacity-building programs must be established at the state and local levels.

2. The Shimberg Center for Housing Studies at the University of Florida shall develop and maintain statewide data on housing needs and production, provide technical assistance relating to real estate development and finance, operate an information clearinghouse on housing programs, and coordinate



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state housing initiatives with local government and federal programs.

3. The corporation shall maintain a consumer-focused website for connecting tenants with affordable housing.

(b) The long-range program plan of the department must include specific goals, objectives, and strategies that implement the housing policies in this section.

(c) The Shimberg Center for Housing Studies at the University of Florida, in consultation with the department and the corporation, shall perform functions related to the research and planning for affordable housing. Functions must include quantifying affordable housing needs, documenting results of programs administered, and inventorying the supply of affordable housing units made available in this state. The recommendations required in this section and a report of any programmatic modifications made as a result of these policies must be included in the housing report required by s. 420.6075. The report must identify the needs of specific populations, including, but not limited to, elderly persons, persons with disabilities, and persons with special needs, and may recommend statutory modifications when appropriate.

(d) The Office of Program Policy Analysis and Government Accountability (OPPAGA) shall evaluate affordable housing issues pursuant to the schedule set forth in this paragraph. OPPAGA may coordinate with and rely upon the expertise and research activities of the Shimberg Center for Housing Studies in conducting the evaluations. The analysis may include relevant reports prepared by the Shimberg Center for Housing Studies, the department, the corporation, and the provider of the Affordable



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Housing Catalyst Program; interviews with the agencies, providers, offices, developers, and other organizations related to the development and provision of affordable housing at the state and local levels; and any other relevant data. When appropriate, each report must recommend policy and statutory modifications for consideration by the Legislature. Each report must be submitted to the President of the Senate and the Speaker of the House of Representatives pursuant to the schedule. OPPAGA shall review and evaluate:

1. By December 15, 2023, and every 5 years thereafter, innovative affordable housing strategies implemented by other states, their effectiveness, and their potential for implementation in this state.

2. By December 15, 2024, and every 5 years thereafter, affordable housing policies enacted by local governments, their effectiveness, and which policies constitute best practices for replication across this state. The report must include a review and evaluation of the extent to which interlocal cooperation is used, effective, or hampered.

3. By December 15, 2025, and every 5 years thereafter, existing state-level housing rehabilitation, production, preservation, and finance programs to determine their consistency with relevant policies in this section and effectiveness in providing affordable housing. The report must also include an evaluation of the degree of coordination between housing programs of this state, and between state, federal, and local housing activities, and shall recommend improved program linkages when appropriate.

(e) The department and the corporation should conform the



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administrative rules for each housing program to the policies  
stated in this section, provided that such changes in the rules  
are consistent with the statutory intent or requirements for the  
program. This authority applies only to programs offering loans,  
grants, or tax credits and only to the extent that state  
policies are consistent with applicable federal requirements.

Section 27. Subsection (36) of section 420.503, Florida  
Statutes, is amended to read:

420.503 Definitions.—As used in this part, the term:

(36) “Qualified contract” has the same meaning as in 26  
U.S.C. s. 42(h)(6)(F) in effect on the date of the preliminary  
determination certificate for the low-income housing tax credits  
for the development that is the subject of the qualified  
contract request, unless the Internal Revenue Code requires a  
different statute or regulation to apply to the development. The  
corporation shall deem a bona fide contract to be a qualified  
contract at the time the bona fide contract is presented to the  
owner and the initial ~~second earnest money~~ deposit is deposited  
in escrow in accordance with the terms of the bona fide  
contract, and, in such event, the corporation is deemed to have  
fulfilled its responsibility to present the owner with a  
qualified contract.

Section 28. Subsection (3) and paragraph (a) of subsection  
(4) of section 420.504, Florida Statutes, are amended to read:

420.504 Public corporation; creation, membership, terms,  
expenses.—

(3) The corporation is a separate budget entity and is not  
subject to control, supervision, or direction by the department  
~~of Economic Opportunity~~ in any manner, including, but not



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limited to, personnel, purchasing, transactions involving real or personal property, and budgetary matters. The corporation shall consist of a board of directors composed of the Secretary of Economic Opportunity as an ex officio and voting member, or a senior-level agency employee designated by the secretary, one member appointed by the President of the Senate, one member appointed by the Speaker of the House of Representatives, and eight members appointed by the Governor subject to confirmation by the Senate from the following:

(a) One citizen actively engaged in the residential home building industry.

(b) One citizen actively engaged in the banking or mortgage banking industry.

(c) One citizen who is a representative of those areas of labor engaged in home building.

(d) One citizen with experience in housing development who is an advocate for low-income persons.

(e) One citizen actively engaged in the commercial building industry.

(f) One citizen who is a former local government elected official.

(g) Two citizens of the state who are not principally employed as members or representatives of any of the groups specified in paragraphs (a)-(f).

(4) (a) Members of the corporation shall be appointed for terms of 4 years, except that any vacancy shall be filled for the unexpired term. Vacancies on the board shall be filled by appointment by the Governor, the President of the Senate, or the Speaker of the House of Representatives, respectively, depending



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on who appointed the member whose vacancy is to be filled or  
whose term has expired.

Section 29. Subsection (30) of section 420.507, Florida  
Statutes, is amended to read:

420.507 Powers of the corporation.—The corporation shall  
have all the powers necessary or convenient to carry out and  
effectuate the purposes and provisions of this part, including  
the following powers which are in addition to all other powers  
granted by other provisions of this part:

(30) To prepare and submit to the Secretary of Economic  
Opportunity a budget request for purposes of the corporation,  
which request must ~~shall~~, notwithstanding the provisions of  
chapter 216 and in accordance with s. 216.351, contain a request  
for operational expenditures and separate requests for other  
authorized corporation programs. The request must include, for  
informational purposes, the amount of state funds necessary to  
use all federal housing funds anticipated to be received by, or  
allocated to, the state in the fiscal year in order to maximize  
the production of new, affordable multifamily housing units in  
this state. The request need not contain information on the  
number of employees, salaries, or any classification thereof,  
and the approved operating budget therefor need not comply with  
s. 216.181(8)-(10). The secretary may include within the  
department's budget request the corporation's budget request in  
the form as authorized by this section.

Section 30. The amendment made by this act to s.  
420.507(30), Florida Statutes, expires July 1, 2033, and the  
text of that subsection shall revert to that in existence on  
June 30, 2023, except that any amendments to such text enacted



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other than by this act shall be preserved and continue to  
operate to the extent that such amendments are not dependent  
upon the portions of text which expire pursuant to this section.

Section 31. Subsection (10) of section 420.5087, Florida Statutes, is amended to read:

420.5087 State Apartment Incentive Loan Program.—There is hereby created the State Apartment Incentive Loan Program for the purpose of providing first, second, or other subordinated mortgage loans or loan guarantees to sponsors, including for-profit, nonprofit, and public entities, to provide housing affordable to very-low-income persons.

(10) The corporation may prioritize a portion of the program funds set aside under paragraph (3)(d) for persons with special needs as defined in s. 420.0004(13) to provide funding for the development of newly constructed permanent rental housing ~~on a campus~~ that provides housing for persons in foster care or persons aging out of foster care pursuant to s. 409.1451. Such housing shall promote and facilitate access to community-based supportive, educational, and employment services and resources that assist persons aging out of foster care to successfully transition to independent living and adulthood. The corporation must consult with the Department of Children and Families to create minimum criteria for such housing.

Section 32. Section 420.50871, Florida Statutes, is created to read:

420.50871 Allocation of increased revenues derived from  
amendments to s. 201.15 made by this act.—Funds that result from  
increased revenues to the State Housing Trust Fund derived from  
amendments made to s. 201.15 made by this act must be used



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annually for projects under the State Apartment Incentive Loan Program under s. 420.5087 as set forth in this section, notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and (3). The Legislature intends for these funds to provide for innovative projects that provide affordable and attainable housing for persons and families working, going to school, or living in this state. Projects approved under this section are intended to provide housing that is affordable as defined in s. 420.0004, notwithstanding the income limitations in s. 420.5087(2). Beginning in the 2023-2024 fiscal year and annually for 10 years thereafter:

(1) The corporation shall allocate 70 percent of the funds provided by this section to issue competitive requests for application for the affordable housing project purposes specified in this subsection. The corporation shall finance projects that:

(a) Both redevelop an existing affordable housing development and provide for the construction of a new development within close proximity to the existing development to be rehabilitated. Each project must provide for building the new affordable housing development first, relocating the tenants of the existing development to the new development, and then demolishing the existing development for reconstruction of an affordable housing development with more overall and affordable units.

(b) Address urban infill, including conversions of vacant, dilapidated, or functionally obsolete buildings or the use of underused commercial property.

(c) Provide for mixed use of the location, incorporating





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nonresidential uses, such as retail, office, institutional, or other appropriate commercial or nonresidential uses.

(d) Provide housing near military installations in this state, with preference given to projects that incorporate critical services for servicemembers, their families, and veterans, such as mental health treatment services, employment services, and assistance with transition from active-duty service to civilian life.

(2) From the remaining funds, the corporation shall allocate the funds to issue competitive requests for application for any of the following affordable housing purposes specified in this subsection. The corporation shall finance projects that:

(a) Propose using or leasing public lands. Projects that propose to use or lease public lands must include a resolution or other agreement with the unit of government owning the land to use the land for affordable housing purposes.

(b) Address the needs of young adults who age out of the foster care system.

(c) Meet the needs of elderly persons.

(d) Provide housing to meet the needs in areas of rural opportunity, designated pursuant to s. 288.0656.

(3) Under any request for application under this section, the corporation shall coordinate with the appropriate state department or agency and prioritize projects that provide for mixed-income developments.

(4) This section does not prohibit the corporation from allocating additional funds to the purposes described in this section. In any fiscal year, if the funds allocated by the corporation to any request for application under subsections (1)



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and (2) are not fully used after the application and award processes are complete, the corporation may use those funds to supplement any future request for application under this section.

(5) This section is repealed June 30, 2033.

Section 33. The Division of Law Revision is directed to replace the phrase "this act" wherever it occurs in s. 420.50871, Florida Statutes, as created by this act, with the assigned chapter number of this act.

Section 34. Section 420.50872, Florida Statutes, is created to read:

420.50872 Live Local Program.—

(1) DEFINITIONS.—As used in this section, the term:

(a) "Annual tax credit amount" means, for any state fiscal year, the sum of the amount of tax credits approved under paragraph (3)(a), including tax credits to be taken under s. 220.1878 or s. 624.51058, which are approved for taxpayers whose taxable years begin on or after January 1 of the calendar year preceding the start of the applicable state fiscal year.

(b) "Eligible contribution" means a monetary contribution from a taxpayer, subject to the restrictions provided in this section, to the corporation for use in the State Apartment Incentive Loan Program under s. 420.5087. The taxpayer making the contribution may not designate a specific project, property, or geographic area of this state as the beneficiary of the eligible contribution.

(c) "Live Local Program" means the program described in this section whereby eligible contributions are made to the corporation.



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(d) "Tax credit cap amount" means the maximum annual tax credit amount that the Department of Revenue may approve for a state fiscal year.

(2) RESPONSIBILITIES OF THE CORPORATION.—The corporation shall:

(a) Expend 100 percent of eligible contributions received under this section for the State Apartment Incentive Loan Program under s. 420.5087. However, the corporation may use up to \$25 million of eligible contributions to provide loans for the construction of large-scale projects of significant regional impact. Such projects must include a substantial civic, educational, or health care use and may include a commercial use, any of which must be incorporated within or contiguous to the project property. Such a loan must be made, except as otherwise provided in this subsection, in accordance with the practices and policies of the State Apartment Incentive Loan Program. Such a loan is subject to the competitive application process and may not exceed 25 percent of the total project cost. The corporation must find that the loan provides a unique opportunity for investment alongside local government participation that would enable creation of a significant amount of affordable housing. Projects approved under this section are intended to provide housing that is affordable as defined in s. 420.0004, notwithstanding the income limitations in s. 420.5087(2).

(b) Upon receipt of an eligible contribution, provide the taxpayer that made the contribution with a certificate of contribution. A certificate of contribution must include the taxpayer's name; its federal employer identification number, if



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available; the amount contributed; and the date of contribution.

(c) Within 10 days after issuing a certificate of contribution, provide a copy to the Department of Revenue.

(3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND LIMITATIONS.—

(a) Beginning in the 2023-2024 fiscal year, the tax credit cap amount is \$100 million in each state fiscal year.

(b) Beginning October 1, 2023, a taxpayer may submit an application to the Department of Revenue for an allocation of the tax credit cap for tax credits to be taken under either or both of s. 220.1878 or s. 624.51058.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year. For purposes of s. 220.1878, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51058, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The Department of Revenue shall approve tax credits on a first-come, first-served basis.

2. Within 10 days after approving or denying an application, the Department of Revenue shall provide a copy of its approval or denial letter to the corporation.

(c) If a tax credit approved under paragraph (b) is not fully used for the specified taxable year for credits under s. 220.1878 or s. 624.51058 because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried



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forward for a period not to exceed 10 taxable years. For  
purposes of s. 220.1878, a credit carried forward may be used in  
a subsequent year after applying the other credits and unused  
carryovers in the order provided in s. 220.02(8).

(d) A taxpayer may not convey, transfer, or assign an  
approved tax credit or a carryforward tax credit to another  
entity unless all of the assets of the taxpayer are conveyed,  
assigned, or transferred in the same transaction. However, a tax  
credit under s. 220.1878 or s. 624.51058 may be conveyed,  
transferred, or assigned between members of an affiliated group  
of corporations if the type of tax credit under s. 220.1878 or  
s. 624.51058 remains the same. A taxpayer shall notify the  
Department of Revenue of its intent to convey, transfer, or  
assign a tax credit to another member within an affiliated group  
of corporations. The amount conveyed, transferred, or assigned  
is available to another member of the affiliated group of  
corporations upon approval by the Department of Revenue.

(e) Within any state fiscal year, a taxpayer may rescind  
all or part of a tax credit allocation approved under paragraph  
(b). The amount rescinded must become available for that state  
fiscal year to another eligible taxpayer as approved by the  
Department of Revenue if the taxpayer receives notice from the  
Department of Revenue that the rescindment has been accepted by  
the Department of Revenue. Any amount rescinded under this  
paragraph must become available to an eligible taxpayer on a  
first-come, first-served basis based on tax credit applications  
received after the date the rescindment is accepted by the  
Department of Revenue.

(f) Within 10 days after approving or denying the



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conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the Department of Revenue shall provide a copy of its approval or denial letter to the corporation.

(g) For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34 and tax installment payments for taxes on insurance premiums or assessments under s. 624.5092, the final amount due is the amount after credits earned under s. 220.1878 or s. 624.51058 for contributions to eligible charitable organizations are deducted.

1. For purposes of determining if a penalty or interest under s. 220.34(2)(d)1. will be imposed for underpayment of estimated corporate income tax, a taxpayer may, after earning a credit under s. 220.1878, reduce any estimated payment in that taxable year by the amount of the credit.

2. For purposes of determining if a penalty under s. 624.5092 will be imposed, an insurer, after earning a credit under s. 624.51058 for a taxable year, may reduce any installment payment for such taxable year of 27 percent of the amount of the net tax due as reported on the return for the preceding year under s. 624.5092(2)(b) by the amount of the credit.

(4) PRESERVATION OF CREDIT.—If any provision or portion of this section, s. 220.1878, or s. 624.51058 or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity does not affect any credit earned under s. 220.1878 or s. 624.51058 by any taxpayer with



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respect to any contribution paid to the Live Local Program  
before the date of a determination of unconstitutionality or  
invalidity. The credit must be allowed at such time and in such  
a manner as if a determination of unconstitutionality or  
invalidity had not been made, provided that nothing in this  
subsection by itself or in combination with any other provision  
of law may result in the allowance of any credit to any taxpayer  
in excess of \$1 of credit for each dollar paid to an eligible  
charitable organization.

(5) ADMINISTRATION; RULES.—

(a) The Department of Revenue and the corporation may  
develop a cooperative agreement to assist in the administration  
of this section, as needed.

(b) The Department of Revenue may adopt rules necessary to  
administer this section, s. 220.1878, and s. 624.51058,  
including rules establishing application forms, procedures  
governing the approval of tax credits and carryforward tax  
credits under subsection (3), and procedures to be followed by  
taxpayers when claiming approved tax credits on their returns.

(c) By August 15, 2023, and by each August 15 thereafter,  
the Department of Revenue shall determine the 500 taxpayers with  
the greatest total corporate income or franchise tax due as  
reported on the taxpayer's return filed pursuant to s. 220.22  
during the previous calendar year and notify those taxpayers of  
the existence of the Live Local Program and the process for  
obtaining an allocation of the tax credit cap. The Department of  
Revenue shall confer with the corporation in the drafting of the  
notification. The Department of Revenue may provide this  
notification by electronic means.



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Section 35. Section 420.5096, Florida Statutes, is created to read:

420.5096 Florida Hometown Hero Program.—

(1) The Legislature finds that individual homeownership is vital to building long-term housing and financial security. With rising home prices, down payment and closing costs are often significant barriers to homeownership for working Floridians. Each person in Florida's hometown workforce is essential to creating thriving communities, and the Legislature finds that the ability of Floridians to reside within the communities in which they work is of great importance. Therefore, the Legislature finds that providing assistance to homebuyers in this state by reducing the amount of down payment and closing costs is a necessary step toward expanding access to homeownership and achieving safe, decent, and affordable housing for all Floridians.

(2) The Florida Hometown Hero Program is created to assist Florida's hometown workforce in attaining homeownership by providing financial assistance to residents to purchase a home as their primary residence. Under the program, a borrower may apply to the corporation for a loan to reduce the amount of the down payment and closing costs paid by the borrower by a minimum of \$10,000 and up to 5 percent of the first mortgage loan, not exceeding \$35,000. Loans must be made available at a zero percent interest rate and must be made available for the term of the first mortgage. The balance of any loan is due at closing if the property is sold, refinanced, rented, or transferred, unless otherwise approved by the corporation.

(3) For loans made available pursuant to s.





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420.507(23)(a)1. or 2., the corporation may underwrite and make those mortgage loans through the program to persons or families who have household incomes that do not exceed 150 percent of the state median income or local median income, whichever is greater. A borrower must be seeking to purchase a home as a primary residence; a first-time homebuyer and a Florida resident; and employed full-time by a Florida-based employer. The borrower must provide documentation of full-time employment, or full-time status for self-employed individuals, of 35 hours or more per week. The requirement to be a first-time homebuyer does not apply to a borrower who is an active duty servicemember of a branch of the armed forces or the Florida National Guard, as defined in s. 250.01, or a veteran.

(4) Loans made under the Florida Hometown Hero Program may be used for the purchase of manufactured homes, as defined in s. 320.01(2)(b), which were constructed after July 13, 1994, and which are titled and financed as tangible personal property or as real property.

(5) This program is intended to be evergreen, and repayments for loans made under this program shall be retained within the program to make additional loans.

Section 36. Subsection (3) is added to section 420.531, Florida Statutes, to read:

420.531 Affordable Housing Catalyst Program.—

(3) The corporation may contract with the entity providing statewide training and technical assistance to provide technical assistance to local governments to establish selection criteria and related provisions for requests for proposals or other competitive solicitations for use or lease of government-owned



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real property for affordable housing purposes. The entity providing statewide training and technical assistance may develop best practices or other key elements for successful use of public property for affordable housing, in conjunction with technical support provided under subsection (1).

Section 37. Section 420.6075, Florida Statutes, is amended to read:

420.6075 Research and planning for affordable housing; annual housing report.—

(1) The research and planning functions of the department shall include the collection of data on the need for affordable housing in this state and the extent to which that need is being met through federal, state, and local programs, in order to facilitate planning to meet the housing needs in this state and to enable the development of sound strategies and programs for affordable housing. To fulfill this function, the Shimberg Center for Housing Studies ~~Affordable Housing~~ at the University of Florida shall perform the following functions:

(a) Quantify affordable housing needs in this ~~the~~ state by analyzing available data, including information provided through the housing elements of local comprehensive plans, and identify revisions in the housing element data requirements that would result in more uniform, meaningful information being obtained.

(b) Document the results since 1980 of all programs administered by the department which provide for or act as incentives for housing production or improvement. Data on program results must include the number of units produced and the unit cost under each program.

(c) Inventory the supply of affordable housing units made



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available through federal, state, and local programs. Data on the geographic distribution of affordable units must show the availability of units in each county and municipality.

(2) By December 31 of each year, the Shimberg Center for Housing Studies ~~Affordable Housing~~ shall submit to the Legislature an updated housing report describing the supply of and need for affordable housing. This annual housing report shall include:

(a) A synopsis of training and technical assistance activities and community-based organization housing activities for the year.

(b) A status report on the degree of progress toward meeting the housing objectives of the department's agency functional plan.

(c) Recommended housing initiatives for the next fiscal year and recommended priorities for assistance to the various target populations within the spectrum of housing need.

(3) The Shimberg Center for Housing Studies ~~Affordable Housing~~ shall:

(a) Conduct research on program options to address the need for affordable housing.

(b) Conduct research on training models to be replicated or adapted to meet the needs of community-based organizations and state and local government staff involved in housing development.

Section 38. Paragraph (a) of subsection (1) of section 553.792, Florida Statutes, is amended to read:

553.792 Building permit application to local government.—

(1)(a) Within 10 days of an applicant submitting an



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application to the local government, the local government shall advise the applicant what information, if any, is needed to deem the application properly completed in compliance with the filing requirements published by the local government. If the local government does not provide written notice that the applicant has not submitted the properly completed application, the application shall be automatically deemed properly completed and accepted. Within 45 days after receiving a completed application, a local government must notify an applicant if additional information is required for the local government to determine the sufficiency of the application, and shall specify the additional information that is required. The applicant must submit the additional information to the local government or request that the local government act without the additional information. While the applicant responds to the request for additional information, the 120-day period described in this subsection is tolled. Both parties may agree to a reasonable request for an extension of time, particularly in the event of a force majeure or other extraordinary circumstance. The local government must approve, approve with conditions, or deny the application within 120 days following receipt of a completed application. A local government shall maintain on its website a policy containing procedures and expectations for expedited processing of those building permits and development orders required by law to be expedited.

Section 39. Subsection (7) of section 624.509, Florida Statutes, is amended to read:

624.509 Premium tax; rate and computation.—

(7) Credits and deductions against the tax imposed by this



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section shall be taken in the following order: deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 and the credit allowed under subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; the credit allowed under s. 624.51058; all other available credits and deductions.

Section 40. Paragraph (c) of subsection (1) of section 624.5105, Florida Statutes, is amended to read:

624.5105 Community contribution tax credit; authorization; limitations; eligibility and application requirements; administration; definitions; expiration.—

(1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 220.183 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 or homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

Section 41. Section 624.51058, Florida Statutes, is created to read:

624.51058 Credit for contributions to the Live Local Program.—

(1) For taxable years beginning on or after January 1, 2023, there is allowed a credit of 100 percent of an eligible contribution made to the Live Local Program under s. 420.50872



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against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An eligible contribution must be made to the Live Local Program on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

(2) Section 420.50872 applies to the credit authorized by this section.

Section 42. The Department of Economic Opportunity's Keys Workforce Housing Initiative, approved by the Administration Commission on June 13, 2018, is considered an exception to the evacuation time constraints of section 380.0552(9)(a)2., Florida Statutes. A comprehensive plan amendment approved by the Department of Economic Opportunity to implement the initiative is hereby valid and the respective local governments may adopt local ordinances or regulations to implement such plan amendment.

Section 43. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Live Local Program created by this act. Notwithstanding any other law, emergency rules adopted under this section are effective for 6 months



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after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(2) This section expires July 1, 2026.

Section 44. For the 2023-2024 fiscal year, the sum of \$100 million in nonrecurring funds from the General Revenue Fund is appropriated to the Florida Housing Finance Corporation to implement the Florida Hometown Hero Housing Program established in s. 420.5096, Florida Statutes, as created by this act.

Section 45. For the 2023-2024 fiscal year, the sum of \$252 million in nonrecurring funds from the Local Government Housing Trust Fund is appropriated in the Grants and Aids - Housing Finance Corporation (HFC) - State Housing Initiatives Partnership (SHIP) Program appropriation category to the Florida Housing Finance Corporation.

Section 46. For the 2023-2024 fiscal year, the sum of \$150 million in recurring funds and \$109 million in nonrecurring funds from the State Housing Trust Fund is appropriated in the Grants and Aids - Housing Finance Corporation (HFC) - Affordable Housing Programs appropriation category to the Florida Housing Finance Corporation. The recurring funds are appropriated to implement s. 420.50871, Florida Statutes, as created by this act.

Section 47. For the 2022-2023 fiscal year, the sum of \$100 million in nonrecurring funds from the General Revenue Fund is appropriated to the Florida Housing Finance Corporation to implement a competitive assistance loan program for new construction projects in the development pipeline that have not commenced construction and are experiencing verifiable cost



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increases due to market inflation. These funds are intended to support the corporation's efforts to maintain the viability of projects in the development pipeline as the unprecedented economic factors coupled with the housing crisis makes it of upmost importance to deliver much-needed affordable housing units in communities in a timely manner. Eligible projects are those that accepted an invitation to enter credit underwriting by the corporation for funding during the period of time of July 1, 2020, through June 30, 2022. The corporation may establish such criteria and application processes as necessary to implement this section. The unexpended balance of funds appropriated to the corporation as of June 30, 2023, shall revert and is appropriated to the corporation for the same purpose for the 2023-2024 fiscal year. Any funds not awarded by December 1, 2023, must be used for the State Apartment Incentive Loan Program under s. 420.5087, Florida Statutes. This section is effective upon becoming a law.

Section 48. The Legislature finds and declares that this act fulfills an important state interest.

Section 49. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon becoming a law, this act shall take effect July 1, 2023.

===== T I T L E   A M E N D M E N T =====

And the title is amended as follows:

Delete everything before the enacting clause  
and insert:

A bill to be entitled  
An act relating to housing; providing a short title;





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2505 amending s. 125.0103, F.S.; deleting the authority of  
2506 local governments to adopt or maintain laws,  
2507 ordinances, rules, or other measures that would have  
2508 the effect of imposing controls on rents; amending s.  
2509 125.01055, F.S.; revising applicability for areas of  
2510 critical state concern; specifying requirements for,  
2511 and restrictions on, counties in approving certain  
2512 housing developments; providing for future expiration;  
2513 amending s. 125.379, F.S.; revising the date by which  
2514 counties must prepare inventory lists of real  
2515 property; requiring counties to make the inventory  
2516 lists publicly available on their websites;  
2517 authorizing counties to use certain properties for  
2518 affordable housing through a long-term land lease;  
2519 revising requirements for counties relating to  
2520 inventory lists of certain property for affordable  
2521 housing; providing that counties are encouraged to  
2522 adopt best practices for surplus land programs;  
2523 amending s. 166.04151, F.S.; revising applicability  
2524 for areas of critical state concern; specifying  
2525 requirements for, and restrictions on, municipalities  
2526 in approving applications for certain housing  
2527 developments; providing for future expiration;  
2528 amending s. 166.043, F.S.; deleting the authority of  
2529 local governments to adopt or maintain laws,  
2530 ordinances, rules, or other measures that would have  
2531 the effect of imposing controls on rents; amending s.  
2532 166.0451, F.S.; revising the date by which  
2533 municipalities must prepare inventory lists of real



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2534 property; requiring municipalities to make the  
2535 inventory lists publicly available on their websites;  
2536 authorizing municipalities to use certain properties  
2537 for affordable housing through a long-term land lease;  
2538 revising requirements for municipalities relating to  
2539 inventory lists of certain property for affordable  
2540 housing; providing that municipalities are encouraged  
2541 to adopt best practices for surplus land programs;  
2542 amending s. 196.1978, F.S.; providing an exemption  
2543 from ad valorem taxation for land that meets certain  
2544 criteria; providing applicability; providing for  
2545 future repeal; defining terms; providing an ad valorem  
2546 tax exemption for portions of property in a  
2547 multifamily project if certain conditions are met;  
2548 providing that vacant units may be eligible for the  
2549 exemption under certain circumstances; specifying  
2550 percentages of the exemption for qualified properties;  
2551 specifying requirements for applying for the exemption  
2552 with the property appraiser; specifying requirements  
2553 for requesting certification from the Florida Housing  
2554 Finance Corporation; specifying requirements for the  
2555 corporation in reviewing requests, certifying  
2556 property, and posting deadlines for applications;  
2557 specifying requirements for property appraisers in  
2558 reviewing and granting exemptions and for improperly  
2559 granted exemptions; providing a penalty; providing  
2560 limitations on eligibility; specifying requirements  
2561 for a rental market study; authorizing the corporation  
2562 to adopt rules; providing applicability; providing for



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2563 future repeal; creating s. 196.1979, F.S.; authorizing  
2564 local governments to adopt ordinances to provide an ad  
2565 valorem tax exemption for portions of property used to  
2566 provide affordable housing meeting certain  
2567 requirements; specifying requirements and limitations  
2568 for the exemption; providing that vacant units may be  
2569 eligible for the exemption under certain  
2570 circumstances; specifying requirements for ordinances  
2571 granting an exemption; specifying requirements for a  
2572 rental market study; providing that ordinances must  
2573 expire within a certain timeframe; requiring the  
2574 property appraiser to take certain action in response  
2575 to an improperly granted exemption; providing a  
2576 penalty; providing applicability; amending s. 201.15,  
2577 F.S.; suspending, for a specified period, the General  
2578 Revenue Fund service charge on documentary stamp tax  
2579 collections; providing for specified amounts of such  
2580 collections to be credited to the State Housing Trust  
2581 Fund for certain purposes; providing for certain  
2582 amounts to be credited to the General Revenue Fund  
2583 under certain circumstances; prohibiting the transfer  
2584 of such funds to the General Revenue Fund in the  
2585 General Appropriations Act; providing for the future  
2586 expiration and reversion of specified statutory text;  
2587 amending s. 212.08, F.S.; revising the total amount of  
2588 community contribution tax credits which may be  
2589 granted for certain projects; defining terms;  
2590 providing a sales tax exemption for building materials  
2591 used in the construction of affordable housing units;



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2592 defining terms; specifying eligibility requirements;  
2593 specifying requirements for applying for a sales tax  
2594 refund with the Department of Revenue; specifying  
2595 requirements for and limitations on refunds; providing  
2596 requirements for the department in issuing refunds;  
2597 authorizing the department to adopt rules; providing  
2598 applicability; amending s. 213.053, F.S.; authorizing  
2599 the department to make certain information available  
2600 to the corporation to administer the Live Local  
2601 Program; creating s. 215.212, F.S.; prohibiting the  
2602 deduction of the General Revenue Fund service charge  
2603 on documentary stamp tax proceeds; providing for  
2604 future repeal; amending s. 215.22, F.S.; conforming a  
2605 provision to changes made by the act; providing for  
2606 the future expiration and reversion of specified  
2607 statutory text; amending s. 220.02, F.S.; specifying  
2608 the order of application of Live Local Program tax  
2609 credits against the state corporate income tax;  
2610 amending s. 220.13, F.S.; specifying requirements for  
2611 the addition to adjusted federal income of amounts  
2612 taken as a credit under the Live Local Program;  
2613 amending s. 220.183, F.S.; conforming a provision to  
2614 changes made by the act; amending s. 220.186, F.S.;  
2615 providing applicability of Live Local Program tax  
2616 credits to the Florida alternative minimum tax credit;  
2617 creating s. 220.1878, F.S.; providing a credit against  
2618 the state corporate income tax under the Live Local  
2619 Program; specifying requirements and procedures for  
2620 making eligible contributions and claiming the credit;



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2621 amending s. 220.222, F.S.; requiring returns filed in  
2622 connection with the Live Local Program tax credits to  
2623 include the amount of certain credits; amending s.  
2624 253.034, F.S.; modifying requirements for the analysis  
2625 included in land use plans; making technical changes;  
2626 amending s. 253.0341, F.S.; requiring that local  
2627 government requests for the state to surplus  
2628 conservation or nonconservation lands for any means of  
2629 transfer be expedited throughout the surplus  
2630 process; amending s. 288.101, F.S.; authorizing the  
2631 Governor, under the Florida Job Growth Grant Fund, to  
2632 approve state or local public infrastructure projects  
2633 to facilitate the development or construction of  
2634 affordable housing; providing for future repeal;  
2635 amending s. 420.0003, F.S.; revising legislative  
2636 intent for, and policies of, the state housing  
2637 strategy; revising requirements for the implementation  
2638 of the strategy; revising duties of the Shimberg  
2639 Center for Housing Studies at the University of  
2640 Florida; requiring the Office of Program Policy  
2641 Analysis and Government Accountability to evaluate  
2642 specified strategies, policies, and programs at  
2643 specified intervals; specifying requirements for the  
2644 office's analyses; authorizing rule amendments;  
2645 amending s. 420.503, F.S.; revising the definition of  
2646 the term "qualified contract" for purposes of the  
2647 Florida Housing Finance Corporation Act; amending s.  
2648 420.504, F.S.; revising the composition of the  
2649 corporation's board of directors; providing



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2650 specifications for filling vacancies on the board of  
2651 directors; amending s. 420.507, F.S.; specifying a  
2652 requirement for the corporation's annual budget  
2653 request to the Secretary of Economic Opportunity;  
2654 providing for the future expiration and reversion of  
2655 specified statutory text; amending s. 420.5087, F.S.;  
2656 revising prioritization of funds for the State  
2657 Apartment Incentive Loan Program; creating s.  
2658 420.50871, F.S.; specifying requirements for, and  
2659 authorized actions by, the corporation in allocating  
2660 certain increased revenues during specified fiscal  
2661 years to finance certain housing projects; providing  
2662 construction; providing for future repeal; providing a  
2663 directive to the Division of Law Revision; creating s.  
2664 420.50872, F.S.; defining terms; creating the Live  
2665 Local Program; specifying responsibilities of the  
2666 corporation; specifying the annual tax credit cap;  
2667 specifying requirements for applying for tax credits  
2668 with the department; providing requirements for the  
2669 carryforward of credits; specifying restrictions on,  
2670 and requirements for, the conveyance, transfer, or  
2671 assignment of credits; providing requirements and  
2672 procedures for the rescindment of credits; specifying  
2673 procedures for calculating underpayments and  
2674 penalties; providing construction; authorizing the  
2675 department and the corporation to develop a  
2676 cooperative agreement; authorizing the department to  
2677 adopt rules; requiring the department to annually  
2678 notify certain taxpayers of certain information;



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2679 creating s. 420.5096, F.S.; providing legislative  
2680 findings; creating the Florida Hometown Hero Program  
2681 for a specified purpose; authorizing the corporation  
2682 to underwrite and make certain mortgage loans;  
2683 specifying terms for such loans and requirements for  
2684 borrowers; authorizing loans made under the program to  
2685 be used for the purchase of certain manufactured  
2686 homes; providing construction; amending s. 420.531,  
2687 F.S.; authorizing the Florida Housing Corporation to  
2688 contract with certain entities to provide technical  
2689 assistance to local governments in establishing  
2690 selection criteria for proposals to use certain  
2691 property for affordable housing purposes; amending s.  
2692 420.6075, F.S.; making technical changes; amending s.  
2693 553.792, F.S.; requiring local governments to maintain  
2694 on their websites a policy relating to the expedited  
2695 processing of certain building permits and development  
2696 orders; amending s. 624.509, F.S.; specifying the  
2697 order of application of Live Local Program tax credits  
2698 against the insurance premium tax; amending s.  
2699 624.5105, F.S.; conforming a provision to changes made  
2700 by the act; creating s. 624.51058, F.S.; providing a  
2701 credit against the insurance premium tax under the  
2702 Live Local Program; providing a requirement for making  
2703 eligible contributions; providing construction;  
2704 providing applicability; exempting a certain  
2705 initiative from certain evacuation time constraints;  
2706 specifying that certain comprehensive plan amendments  
2707 are valid; authorizing certain local governments to



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2708        adopt local ordinances or regulations for certain  
2709        purposes; authorizing the department to adopt  
2710        emergency rules; providing for future expiration of  
2711        such rulemaking authority; providing appropriations;  
2712        providing a declaration of important state interest;  
2713        providing effective dates.





157836

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/22/2023	.	
	.	
	.	
	.	

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The Committee on Appropriations (Calatayud) recommended the following:

**Senate Amendment to Amendment (235484)**

Delete line 2436  
and insert:  
Statutes, by requiring deed-restricted affordable workforce  
housing properties receiving permit allocations to agree to  
evacuate at least 48 hours in advance of hurricane landfall. A  
comprehensive plan amendment approved by the

By Senator Calatayud

38-00148L-23

2023102\_\_

1 A bill to be entitled  
 2 An act relating to housing; providing a short title;  
 3 amending s. 125.0103, F.S.; deleting the authority of  
 4 local governments to adopt or maintain laws,  
 5 ordinances, rules, or other measures that would have  
 6 the effect of imposing controls on rents; amending s.  
 7 125.01055, F.S.; revising applicability for areas of  
 8 critical state concern; specifying requirements for,  
 9 and restrictions on, counties in approving  
 10 applications for certain housing developments;  
 11 providing for future expiration; amending s. 125.379,  
 12 F.S.; revising the date by which counties must prepare  
 13 inventory lists of real property; requiring counties  
 14 to make the inventory lists publicly available on  
 15 their websites; authorizing counties to use certain  
 16 properties for affordable housing through a long-term  
 17 land lease; revising requirements for counties  
 18 relating to inventory lists of certain property for  
 19 affordable housing; providing that counties are  
 20 encouraged to adopt best practices for surplus land  
 21 programs; amending s. 166.04151, F.S.; revising  
 22 applicability for areas of critical state concern;  
 23 specifying requirements for, and restrictions on,  
 24 municipalities in approving applications for certain  
 25 housing developments; providing for future expiration;  
 26 amending s. 166.043, F.S.; deleting the authority of  
 27 local governments to adopt or maintain laws,  
 28 ordinances, rules, or other measures that would have  
 29 the effect of imposing controls on rents; amending s.

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**CODING:** Words ~~stricken~~ are deletions; words underlined are additions.

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30 166.0451, F.S.; revising the date by which  
 31 municipalities must prepare inventory lists of real  
 32 property; requiring municipalities to make the  
 33 inventory lists publicly available on their websites;  
 34 authorizing municipalities to use certain properties  
 35 for affordable housing through a long-term land lease;  
 36 revising requirements for municipalities relating to  
 37 inventory lists of certain property for affordable  
 38 housing; providing that municipalities are encouraged  
 39 to adopt best practices for surplus land programs;  
 40 amending s. 196.1978, F.S.; providing an exemption  
 41 from ad valorem taxation for land that meets certain  
 42 criteria; providing applicability; providing for  
 43 future repeal; defining terms; providing an ad valorem  
 44 tax exemption for portions of property in a  
 45 multifamily project if certain conditions are met;  
 46 providing that vacant units may be eligible for the  
 47 exemption under certain circumstances; specifying  
 48 percentages of the exemption for qualified properties;  
 49 specifying requirements for applying for the exemption  
 50 with the property appraiser; specifying requirements  
 51 for requesting certification from the Florida Housing  
 52 Finance Corporation; specifying requirements for the  
 53 corporation in reviewing requests, certifying  
 54 property, and posting deadlines for applications;  
 55 specifying requirements for property appraisers in  
 56 reviewing and granting exemptions and for improperly  
 57 granted exemptions; providing a penalty; providing  
 58 limitations on eligibility; specifying requirements

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59 for a rental market study; authorizing the corporation  
 60 to adopt rules; providing applicability; providing for  
 61 future repeal; creating s. 196.1979, F.S.; authorizing  
 62 local governments to adopt ordinances to provide an ad  
 63 valorem tax exemption for portions of property used to  
 64 provide affordable housing meeting certain  
 65 requirements; specifying requirements and limitations  
 66 for the exemption; providing that vacant units may be  
 67 eligible for the exemption under certain  
 68 circumstances; specifying requirements for ordinances  
 69 granting an exemption; specifying requirements for a  
 70 rental market study; providing that ordinances must  
 71 expire within a certain timeframe; providing  
 72 requirements for boards of county commissioners and  
 73 governing bodies of municipalities; requiring the  
 74 property appraiser to take certain action in response  
 75 to an improperly granted exemption; providing a  
 76 penalty; providing applicability; amending s. 201.15,  
 77 F.S.; suspending, for a specified period, the General  
 78 Revenue Fund service charge on documentary stamp tax  
 79 collections; providing for specified amounts of such  
 80 collections to be credited to the State Housing Trust  
 81 Fund for certain purposes; prohibiting the transfer of  
 82 such funds to the General Revenue Fund in the General  
 83 Appropriations Act; providing for certain amounts to  
 84 be credited to the General Revenue Fund under certain  
 85 circumstances; providing for the future expiration and  
 86 reversion of specified statutory text; amending s.  
 87 212.08, F.S.; revising the total amount of community

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88 contribution tax credits which may be granted for  
 89 certain projects; defining terms; providing a sales  
 90 tax exemption for building materials used in the  
 91 construction of affordable housing units; specifying  
 92 eligibility requirements; specifying requirements for  
 93 applying for a sales tax refund with the Department of  
 94 Revenue; specifying requirements for and limitations  
 95 on refunds; providing requirements for the department  
 96 in issuing refunds; authorizing the department to  
 97 adopt rules; providing applicability; creating s.  
 98 215.212, F.S.; prohibiting the deduction of the  
 99 General Revenue Fund service charge on documentary  
 100 stamp tax proceeds; providing for future repeal;  
 101 amending s. 215.22, F.S.; conforming a provision to  
 102 changes made by the act; providing for the future  
 103 expiration and reversion of specified statutory text;  
 104 amending s. 220.02, F.S.; specifying the order of  
 105 application of Live Local Program tax credits against  
 106 the state corporate income tax; amending s. 220.13,  
 107 F.S.; specifying requirements for the addition to  
 108 adjusted federal income of amounts taken as a credit  
 109 under the Live Local Program; amending s. 220.183,  
 110 F.S.; conforming a provision to changes made by the  
 111 act; amending s. 220.186, F.S.; providing  
 112 applicability of Live Local Program tax credits to the  
 113 Florida alternative minimum tax credit; creating s.  
 114 220.1878, F.S.; providing a credit against the state  
 115 corporate income tax under the Live Local Program;  
 116 specifying requirements and procedures for making

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117 eligible contributions and claiming the credit;  
 118 amending s. 253.034, F.S.; modifying requirements for  
 119 the analysis included in land use plans; making  
 120 technical changes; amending s. 253.0341, F.S.;  
 121 requiring that local government requests for the state  
 122 to surplus conservation or nonconservation lands for  
 123 any means of transfer be expedited throughout the  
 124 surplusing process; amending s. 288.101, F.S.;  
 125 authorizing the Governor, under the Florida Job Growth  
 126 Grant Fund, to approve state or local public  
 127 infrastructure projects to facilitate the development  
 128 or construction of affordable housing; providing for  
 129 future repeal; amending s. 420.0003, F.S.; revising  
 130 legislative intent for, and policies of, the state  
 131 housing strategy; revising requirements for the  
 132 implementation of the strategy; revising duties of the  
 133 Shimberg Center for Housing Studies at the University  
 134 of Florida; requiring the Office of Program Policy  
 135 Analysis and Government Accountability to evaluate  
 136 specified strategies, policies, and programs at  
 137 specified intervals; specifying requirements for the  
 138 office's analyses; authorizing rule amendments;  
 139 amending s. 420.503, F.S.; revising the definition of  
 140 the term "qualified contract" for purposes of the  
 141 Florida Housing Finance Corporation Act; amending s.  
 142 420.504, F.S.; revising the composition of the  
 143 corporation's board of directors; providing  
 144 specifications for filling vacancies on the board of  
 145 directors; amending s. 420.507, F.S.; specifying a

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146 requirement for the corporation's annual budget  
 147 request to the Secretary of Economic Opportunity;  
 148 providing for the future expiration and reversion of  
 149 specified statutory text; amending s. 420.5087, F.S.;  
 150 revising prioritization of funds for the State  
 151 Apartment Incentive Loan Program; creating s.  
 152 420.50871, F.S.; specifying requirements for, and  
 153 authorized actions by, the corporation in allocating  
 154 certain increased revenues during specified fiscal  
 155 years to finance certain housing projects; providing  
 156 construction; providing for future repeal; providing a  
 157 directive to the Division of Law Revision; creating s.  
 158 420.50872, F.S.; defining terms; creating the Live  
 159 Local Program; specifying responsibilities of the  
 160 corporation; specifying the annual tax credit cap;  
 161 specifying requirements for applying for tax credits  
 162 with the department; providing requirements for the  
 163 carryforward of credits; specifying restrictions on,  
 164 and requirements for, the conveyance, transfer, or  
 165 assignment of credits; providing requirements and  
 166 procedures for the rescindment of credits; specifying  
 167 procedures for calculating underpayments and  
 168 penalties; providing construction; authorizing the  
 169 department and the corporation to develop a  
 170 cooperative agreement and share certain information;  
 171 authorizing the department to adopt rules; requiring  
 172 the department to annually notify certain taxpayers of  
 173 certain information; creating s. 420.5096, F.S.;  
 174 providing legislative findings; creating the Florida

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175 Hometown Hero Program for a specified purpose;  
 176 authorizing the corporation to underwrite and make  
 177 certain mortgage loans; specifying terms for such  
 178 loans and requirements for borrowers; authorizing  
 179 loans made under the program to be used for the  
 180 purchase of certain manufactured homes; providing  
 181 construction; amending s. 420.531, F.S.; authorizing  
 182 the Florida Housing Corporation to contract with  
 183 certain entities to provide technical assistance to  
 184 local governments in establishing selection criteria  
 185 for proposals to use certain property for affordable  
 186 housing purposes; amending s. 420.6075, F.S.; making  
 187 technical changes; amending s. 553.792, F.S.;  
 188 requiring local governments to maintain on their  
 189 websites a policy relating to the expedited processing  
 190 of certain building permits and development orders;  
 191 amending s. 624.509, F.S.; specifying the order of  
 192 application of Live Local Program tax credits against  
 193 the insurance premium tax; amending s. 624.5105, F.S.;  
 194 conforming a provision to changes made by the act;  
 195 creating s. 624.51058, F.S.; providing a credit  
 196 against the insurance premium tax under the Live Local  
 197 Program; providing a requirement for making eligible  
 198 contributions; providing construction; providing  
 199 applicability; authorizing the department to adopt  
 200 emergency rules; providing for future expiration of  
 201 such rulemaking authority; providing appropriations;  
 202 providing a declaration of important state interest;  
 203 providing effective dates.

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204  
 205 Be It Enacted by the Legislature of the State of Florida:  
 206  
 207 Section 1. This act may be cited as the "Live Local Act."  
 208 Section 2. Section 125.0103, Florida Statutes, is amended  
 209 to read:  
 210 125.0103 Ordinances and rules imposing price controls~~+~~  
 211 ~~findings required; procedures.-~~  
 212 (1) (a) Except as hereinafter provided, no county,  
 213 municipality, or other entity of local government shall adopt or  
 214 maintain in effect an ordinance or a rule which has the effect  
 215 of imposing price controls upon a lawful business activity which  
 216 is not franchised by, owned by, or under contract with, the  
 217 governmental agency, unless specifically provided by general  
 218 law.  
 219 (b) This section does not prevent the enactment by local  
 220 governments of public service rates otherwise authorized by law,  
 221 including water, sewer, solid waste, public transportation,  
 222 taxicab, or port rates, rates for towing of vehicles or vessels  
 223 from or immobilization of vehicles or vessels on private  
 224 property, or rates for removal and storage of wrecked or  
 225 disabled vehicles or vessels from an accident scene or the  
 226 removal and storage of vehicles or vessels in the event the  
 227 owner or operator is incapacitated, unavailable, leaves the  
 228 procurement of wrecker service to the law enforcement officer at  
 229 the scene, or otherwise does not consent to the removal of the  
 230 vehicle or vessel.  
 231 (c) Counties must establish maximum rates which may be  
 232 charged on the towing of vehicles or vessels from or

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immobilization of vehicles or vessels on private property, removal and storage of wrecked or disabled vehicles or vessels from an accident scene or for the removal and storage of vehicles or vessels, in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle or vessel. However, if a municipality chooses to enact an ordinance establishing the maximum rates for the towing or immobilization of vehicles or vessels as described in paragraph (b), the county's ordinance shall not apply within such municipality.

(2) No law, ordinance, rule, or other measure which would have the effect of imposing controls on rents shall be adopted or maintained in effect except as provided herein and unless it is found and determined, as hereinafter provided, that such controls are necessary and proper to eliminate an existing housing emergency which is so grave as to constitute a serious menace to the general public.

(3) Any law, ordinance, rule, or other measure which has the effect of imposing controls on rents shall terminate and expire within 1 year and shall not be extended or renewed except by the adoption of a new measure meeting all the requirements of this section.

(4) Notwithstanding any other provisions of this section, no controls shall be imposed on rents for any accommodation used or offered for residential purposes as a seasonal or tourist unit, as a second housing unit, or on rents for dwelling units located in luxury apartment buildings. For the purposes of this section, a luxury apartment building is one wherein on January

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1, 1977, the aggregate rent due on a monthly basis from all dwelling units as stated in leases or rent lists existing on that date divided by the number of dwelling units exceeds \$250.

(5) A No municipality, county, or other entity of local government ~~may not~~ shall adopt or maintain in effect any law, ordinance, rule, or other measure that ~~which~~ would have the effect of imposing controls on rents ~~unless~~.

~~(a) Such measure is duly adopted by the governing body of such entity of local government, after notice and public hearing, in accordance with all applicable provisions of the Florida and United States Constitutions, the charter or charters governing such entity of local government, this section, and any other applicable laws.~~

~~(b) Such governing body makes and recites in such measure its findings establishing the existence in fact of a housing emergency so grave as to constitute a serious menace to the general public and that such controls are necessary and proper to eliminate such grave housing emergency.~~

~~(c) Such measure is approved by the voters in such municipality, county, or other entity of local government.~~

~~(6) In any court action brought to challenge the validity of rent control imposed pursuant to the provisions of this section, the evidentiary effect of any findings or recitations required by subsection (5) shall be limited to imposing upon any party challenging the validity of such measure the burden of going forward with the evidence, and the burden of proof (that is, the risk of nonpersuasion) shall rest upon any party seeking to have the measure upheld.~~

(3) ~~(7)~~ Notwithstanding any other provisions of this

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section, municipalities, counties, or other entities of local government may adopt and maintain in effect any law, ordinance, rule, or other measure which is adopted for the purposes of increasing the supply of affordable housing using land use mechanisms such as inclusionary housing ordinances.

Section 3. Subsections (5) and (6) of section 125.01055, Florida Statutes, are amended, and subsection (7) is added to that section, to read:

125.01055 Affordable housing.—

(5) Subsection ~~(4)~~ ~~(2)~~ does not apply in an area of critical state concern, as designated in s. 380.0552.

(6) Notwithstanding any other law or local ordinance or regulation to the contrary, the board of county commissioners may approve the development of housing that is affordable, as defined in s. 420.0004, including, but not limited to, a mixed-use residential development, on any parcel zoned for ~~residential, commercial, or industrial use. If a parcel is zoned for commercial or industrial use, an approval pursuant to this subsection may include any residential development project, including a mixed-use residential development project,~~ so long as at least 10 percent of the units included in the project are for housing that is affordable ~~and the developer of the project agrees not to apply for or receive funding under s. 420.5087.~~ The provisions of this subsection are self-executing and do not require the board of county commissioners to adopt an ordinance or a regulation before using the approval process in this subsection.

(7) (a) A county must authorize multifamily and mixed-use residential as allowable uses in any area zoned for commercial

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or mixed use if at least 40 percent of the residential units in a proposed multifamily rental development are, for a period of at least 30 years, affordable as defined in s. 420.0004. Notwithstanding any other law, local ordinance, or regulation to the contrary, an application for such development may not require a zoning or land use change or a comprehensive plan amendment. For mixed-use residential projects, at least 65 percent of the total square footage must be used for residential purposes.

(b) A county may not restrict the density of a proposed development authorized under this subsection below the highest allowed density on any unincorporated land in the county where residential development is allowed.

(c) A county may not restrict the height of a proposed development authorized under this subsection below the highest currently allowed height for a commercial or residential development located in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher.

(d) An application for a proposed development authorized under this subsection must be administratively approved and may not require further action by the board of county commissioners if the development satisfies the county's land development regulations for multifamily developments in areas zoned for such use, which include, but are not limited to, regulations relating to setbacks and parking requirements.

(e) A county must consider reducing parking requirements for a proposed development authorized under this subsection to the greatest extent possible if the development is located within one-half mile of a major transit stop and the major

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transit stop is accessible from the development.

(f) Except as otherwise provided in this section, a development authorized under this subsection must comply with all applicable state and local laws and regulations.

(g) This subsection expires October 1, 2033.

Section 4. Section 125.379, Florida Statutes, is amended to read:

125.379 Disposition of county property for affordable housing.—

(1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years thereafter, each county shall prepare an inventory list of all real property within its jurisdiction to which the county or any dependent special district within its boundaries holds fee simple title which ~~that~~ is appropriate for use as affordable housing. The inventory list must include the address and legal description of each such real property and specify whether the property is vacant or improved. The governing body of the county must review the inventory list at a public hearing and may revise it at the conclusion of the public hearing. The governing body of the county shall adopt a resolution that includes an inventory list of such property following the public hearing. Each county shall make the inventory list publicly available on its website to encourage potential development.

(2) The properties identified as appropriate for use as affordable housing on the inventory list adopted by the county may be used for affordable housing through a long-term land lease requiring the development and maintenance of affordable housing, offered for sale and the proceeds used to purchase land for the development of affordable housing or to increase the

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local government fund earmarked for affordable housing, ~~or may~~ ~~be~~ sold with a restriction that requires the development of the property as permanent affordable housing, or ~~may be~~ donated to a nonprofit housing organization for the construction of permanent affordable housing. Alternatively, the county or special district may otherwise make the property available for use for the production and preservation of permanent affordable housing. For purposes of this section, the term "affordable" has the same meaning as in s. 420.0004(3).

(3) Counties are encouraged to adopt best practices for surplus land programs, including, but not limited to:

(a) Establishing eligibility criteria for the receipt or purchase of surplus land by developers;

(b) Making the process for requesting surplus lands publicly available; and

(c) Ensuring long-term affordability through ground leases by retaining the right of first refusal to purchase property that would be sold or offered at market rate and by requiring reversion of property not used for affordable housing within a certain timeframe.

Section 5. Subsections (5) and (6) of section 166.04151, Florida Statutes, are amended, and subsection (7) is added to that section, to read:

166.04151 Affordable housing.—

(5) Subsection (4) ~~(2)~~ does not apply in an area of critical state concern, as designated by s. 380.0552 or chapter 28-36, Florida Administrative Code.

(6) Notwithstanding any other law or local ordinance or regulation to the contrary, the governing body of a municipality



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may approve the development of housing that is affordable, as defined in s. 420.0004, including, but not limited to, a mixed-use residential development, on any parcel zoned for ~~residential, commercial, or industrial use. If a parcel is zoned for commercial or industrial use, an approval pursuant to this subsection may include any residential development project, including a mixed-use residential development project~~, so long as at least 10 percent of the units included in the project are for housing that is affordable ~~and the developer of the project agrees not to apply for or receive funding under s. 420.5087.~~ The provisions of this subsection are self-executing and do not require the governing body to adopt an ordinance or a regulation before using the approval process in this subsection.

(7) (a) A municipality must authorize multifamily and mixed-use residential as allowable uses in any area zoned for commercial or mixed use if at least 40 percent of the residential units in a proposed multifamily rental development are, for a period of at least 30 years, affordable as defined in s. 420.0004. Notwithstanding any other law, local ordinance, or regulation to the contrary, an application for such development may not require a zoning or land use change or a comprehensive plan amendment. For mixed-use residential projects, at least 65 percent of the total square footage must be used for residential purposes.

(b) A municipality may not restrict the density of a proposed development authorized under this subsection below the highest allowed density on any land in the municipality where residential development is allowed.

(c) A municipality may not restrict the height of a

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proposed development authorized under this subsection below the highest currently allowed height for a commercial or residential development located in its jurisdiction within 1 mile of the proposed development or 3 stories, whichever is higher.

(d) An application for a proposed development authorized under this subsection must be administratively approved and may not require further action by the governing body of the municipality if the development satisfies the municipality's land development regulations for multifamily developments in areas zoned for such use, which include, but are not limited to, regulations relating to setbacks and parking requirements.

(e) A municipality must consider reducing parking requirements for a proposed development authorized under this subsection to the greatest extent possible if the development is located within one-half mile of a major transit stop and the major transit stop is accessible from the development.

(f) Except as otherwise provided in this section, a development authorized under this subsection must comply with all applicable state and local laws and regulations.

(g) This subsection expires October 1, 2033.

Section 6. Section 166.043, Florida Statutes, is amended to read:

~~166.043 Ordinances and rules imposing price controls+ findings required; procedures.-~~

(1) (a) Except as hereinafter provided, no county, municipality, or other entity of local government shall adopt or maintain in effect an ordinance or a rule which has the effect of imposing price controls upon a lawful business activity which is not franchised by, owned by, or under contract with, the

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governmental agency, unless specifically provided by general law.

(b) This section does not prevent the enactment by local governments of public service rates otherwise authorized by law, including water, sewer, solid waste, public transportation, taxicab, or port rates, rates for towing of vehicles or vessels from or immobilization of vehicles or vessels on private property, or rates for removal and storage of wrecked or disabled vehicles or vessels from an accident scene or the removal and storage of vehicles or vessels in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle or vessel.

(c) Counties must establish maximum rates which may be charged on the towing of vehicles or vessels from or immobilization of vehicles or vessels on private property, removal and storage of wrecked or disabled vehicles or vessels from an accident scene or for the removal and storage of vehicles or vessels, in the event the owner or operator is incapacitated, unavailable, leaves the procurement of wrecker service to the law enforcement officer at the scene, or otherwise does not consent to the removal of the vehicle or vessel. However, if a municipality chooses to enact an ordinance establishing the maximum rates for the towing or immobilization of vehicles or vessels as described in paragraph (b), the county's ordinance established under s. 125.0103 shall not apply within such municipality.

(2) ~~No law, ordinance, rule, or other measure which would~~

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~~have the effect of imposing controls on rents shall be adopted or maintained in effect except as provided herein and unless it is found and determined, as hereinafter provided, that such controls are necessary and proper to eliminate an existing housing emergency which is so grave as to constitute a serious menace to the general public.~~

~~(3) Any law, ordinance, rule, or other measure which has the effect of imposing controls on rents shall terminate and expire within 1 year and shall not be extended or renewed except by the adoption of a new measure meeting all the requirements of this section.~~

~~(4) Notwithstanding any other provisions of this section, no controls shall be imposed on rents for any accommodation used or offered for residential purposes as a seasonal or tourist unit, as a second housing unit, or on rents for dwelling units located in luxury apartment buildings. For the purposes of this section, a luxury apartment building is one wherein on January 1, 1977, the aggregate rent due on a monthly basis from all dwelling units as stated in leases or rent lists existing on that date divided by the number of dwelling units exceeds \$250.~~

~~(5) A~~ A ~~No~~ municipality, county, or other entity of local government ~~may not shall~~ adopt or maintain in effect any law, ordinance, rule, or other measure ~~that which~~ would have the effect of imposing controls on rents ~~unless~~.

~~(a) Such measure is duly adopted by the governing body of such entity of local government, after notice and public hearing, in accordance with all applicable provisions of the Florida and United States Constitutions, the charter or charters governing such entity of local government, this section, and any~~

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523 ~~other applicable laws.~~

524 ~~(b) Such governing body makes and recites in such measure~~  
 525 ~~its findings establishing the existence in fact of a housing~~  
 526 ~~emergency so grave as to constitute a serious menace to the~~  
 527 ~~general public and that such controls are necessary and proper~~  
 528 ~~to eliminate such grave housing emergency.~~

529 ~~(c) Such measure is approved by the voters in such~~  
 530 ~~municipality, county, or other entity of local government.~~

531 ~~(6) In any court action brought to challenge the validity~~  
 532 ~~of rent control imposed pursuant to the provisions of this~~  
 533 ~~section, the evidentiary effect of any findings or recitations~~  
 534 ~~required by subsection (5) shall be limited to imposing upon any~~  
 535 ~~party challenging the validity of such measure the burden of~~  
 536 ~~going forward with the evidence, and the burden of proof (that~~  
 537 ~~is, the risk of nonpersuasion) shall rest upon any party seeking~~  
 538 ~~to have the measure upheld.~~

539 ~~(3)(7)~~ Notwithstanding any other provisions of this  
 540 section, municipalities, counties, or other entity of local  
 541 government may adopt and maintain in effect any law, ordinance,  
 542 rule, or other measure which is adopted for the purposes of  
 543 increasing the supply of affordable housing using land use  
 544 mechanisms such as inclusionary housing ordinances.

545 Section 7. Section 166.0451, Florida Statutes, is amended  
 546 to read:

547 166.0451 Disposition of municipal property for affordable  
 548 housing.—

549 (1) By October 1, 2023 ~~July 1, 2007~~, and every 3 years  
 550 thereafter, each municipality shall prepare an inventory list of  
 551 all real property within its jurisdiction to which the

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552 municipality or any dependent special district within its  
 553 boundaries holds fee simple title ~~which that~~ is appropriate for  
 554 use as affordable housing. The inventory list must include the  
 555 address and legal description of each such property and specify  
 556 whether the property is vacant or improved. The governing body  
 557 of the municipality must review the inventory list at a public  
 558 hearing and may revise it at the conclusion of the public  
 559 hearing. Following the public hearing, the governing body of the  
 560 municipality shall adopt a resolution that includes an inventory  
 561 list of such property. Each municipality shall make the  
 562 inventory list publicly available on its website to encourage  
 563 potential development.

564 (2) The properties identified as appropriate for use as  
 565 affordable housing on the inventory list adopted by the  
 566 municipality may be used for affordable housing through a long-  
 567 term land lease requiring the development and maintenance of  
 568 affordable housing, offered for sale and the proceeds ~~may be~~  
 569 used to purchase land for the development of affordable housing  
 570 or to increase the local government fund earmarked for  
 571 affordable housing, ~~or may be~~ sold with a restriction that  
 572 requires the development of the property as permanent affordable  
 573 housing, or ~~may be~~ donated to a nonprofit housing organization  
 574 for the construction of permanent affordable housing.  
 575 Alternatively, the municipality or special district may  
 576 otherwise make the property available for use for the production  
 577 and preservation of permanent affordable housing. For purposes  
 578 of this section, the term "affordable" has the same meaning as  
 579 in s. 420.0004(3).

580 (3) Municipalities are encouraged to adopt best practices

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for surplus land programs, including, but not limited to:

(a) Establishing eligibility criteria for the receipt or purchase of surplus land by developers;

(b) Making the process for requesting surplus lands publicly available; and

(c) Ensuring long-term affordability through ground leases by retaining the right of first refusal to purchase property that would be sold or offered at market rate and by requiring reversion of property not used for affordable housing within a certain timeframe.

Section 8. Effective January 1, 2024, subsection (1) of section 196.1978, Florida Statutes, is amended, and subsection (3) is added to that section, to read:

196.1978 Affordable housing property exemption.—

(1) (a) Property used to provide affordable housing to eligible persons as defined by s. 159.603 and natural persons or families meeting the extremely-low-income, very-low-income, low-income, or moderate-income limits specified in s. 420.0004, which is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c) (3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned by an exempt entity and used for a charitable purpose, and those portions of the affordable housing property that provide housing to natural persons or families classified as extremely low income, very low income, low income, or moderate income under s. 420.0004 are exempt from ad valorem taxation to the extent authorized under s. 196.196. All property identified in this subsection must comply with the criteria provided under s.

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196.195 for determining exempt status and applied by property appraisers on an annual basis. The Legislature intends that any property owned by a limited liability company which is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b) (1) (ii) be treated as owned by its sole member. If the sole member of the limited liability company that owns the property is also a limited liability company that is disregarded as an entity for federal income tax purposes pursuant to Treasury Regulation 301.7701-3(b) (1) (ii), the Legislature intends that the property be treated as owned by the sole member of the limited liability company that owns the limited liability company that owns the property. Units that are vacant and units that are occupied by natural persons or families whose income no longer meets the income limits of this subsection, but whose income met those income limits at the time they became tenants, shall be treated as portions of the affordable housing property exempt under this subsection if a recorded land use restriction agreement in favor of the Florida Housing Finance Corporation or any other governmental or quasi-governmental jurisdiction requires that all residential units within the property be used in a manner that qualifies for the exemption under this subsection and if the units are being offered for rent.

(b) Land that is owned entirely by a nonprofit entity that is a corporation not for profit, qualified as charitable under s. 501(c) (3) of the Internal Revenue Code and in compliance with Rev. Proc. 96-32, 1996-1 C.B. 717, and is leased for a minimum of 99 years for the purpose of, and is predominantly used for, providing housing to natural persons or families meeting the

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 639 extremely-low-income, very-low-income, low-income, or moderate-  
 640 income limits specified in s. 420.0004 is exempt from ad valorem  
 641 taxation. For purposes of this paragraph, land is predominantly  
 642 used for qualifying purposes if the square footage of the  
 643 improvements on the land used to provide qualifying housing is  
 644 greater than 50 percent of the square footage of all  
 645 improvements on the land. This paragraph first applies to the  
 646 2024 tax roll and is repealed December 31, 2059.

(3)(a) As used in this subsection, the term:

1. "Affordable housing" means housing for which monthly  
 rents, including taxes, insurance, and utilities, do not exceed  
 30 percent of:

a. One hundred twenty percent of the median annual adjusted  
 gross income for households within this state, within the  
 metropolitan statistical area, or, if not within a metropolitan  
 statistical area, within the county in which the person or  
 family resides, whichever is greater, if such housing houses  
 natural persons or families whose total annual adjusted gross  
 household income is greater than 80 percent but not more than  
 120 percent of such median annual adjusted gross household  
 income; or

b. Eighty percent of the median annual adjusted gross  
 income for households within this state, within the metropolitan  
 statistical area, or, if not within a metropolitan statistical  
 area, within the county in which the person or family resides,  
 whichever is greater, if such housing houses natural persons or  
 families whose total annual adjusted gross household income does  
 not exceed 80 percent of such median annual adjusted gross  
 household income.

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 668 2. "Corporation" means the Florida Housing Finance  
 669 Corporation.  
 670 3. "Newly constructed" means an improvement to real  
 671 property which was substantially completed within 5 years before  
 672 the date of an applicant's first submission of a request for  
 673 certification or an application for an exemption pursuant to  
 674 this section, whichever is earlier.  
 675 4. "Substantially completed" has the same meaning as in s.  
 676 192.042(1).

(b) Notwithstanding ss. 196.195 and 196.196, portions of  
 property in a multifamily project are considered property used  
 for a charitable purpose and are eligible to receive an ad  
 valorem property tax exemption if such portions:

1. Provide affordable housing to natural persons or  
 families meeting the income limitations provided in subparagraph  
 (a)1.;

2. Are within a newly constructed multifamily project that  
 contains more than 70 units dedicated to housing natural persons  
 or families meeting the income limitations provided in  
 subparagraph (a)1.; and

3. Are rented for an amount that does not exceed the amount  
 as specified by the Fair Market Rents published by the United  
 States Department of Housing and Urban Development most recently  
 adopted by the corporation or 90 percent of the fair market  
 value rent as determined by a rental market study meeting the  
 requirements of paragraph (m), whichever is less.

(c) If a unit that in the previous year qualified for the  
 exemption under this subsection and was occupied by a tenant is  
 vacant on January 1, the vacant unit is eligible for the

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exemption if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this subsection and a reasonable effort is made to lease the unit to eligible persons or families.

(d)1. Qualified property used to house natural persons or families whose annual household income is within the range specified in sub-subparagraph (a)1.a. must receive an ad valorem property tax exemption of 75 percent of the assessed value.

2. Qualified property used to house natural persons or families whose annual household income is within the range specified in sub-subparagraph (a)1.b. is exempt from ad valorem property taxes.

(e) To receive an exemption under this subsection, a property owner must submit an application by March 1 for the exemption, accompanied by a certification notice from the corporation to the property appraiser.

(f) To receive a certification notice, a property owner must submit a request to the corporation for certification on a form provided by the corporation which includes all of the following:

1. The most recently completed rental market study meeting the requirements of paragraph (m).

2. A list of the units for which the property owner seeks an exemption.

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under paragraph (c), the property owner must provide evidence of the published rent amount for each vacant unit.

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4. A sworn statement, under penalty of perjury, from the applicant restricting the property for a period of not less than 3 years to housing persons or families who meet the income limitations under this subsection.

(g) The corporation shall review the request for certification and certify property that meets the eligibility criteria of this subsection. A determination by the corporation regarding a request for certification does not constitute final agency action pursuant to chapter 120.

1. If the corporation determines that the property meets the eligibility criteria for an exemption under this subsection, the corporation must send a certification notice to the property owner and the property appraiser.

2. If the corporation determines that the property does not meet the eligibility criteria, the corporation must notify the property owner and include the reasons for such determination.

(h) The corporation shall post on its website the deadline to submit a request for certification. The deadline must allow adequate time for a property owner to submit a timely application for exemption to the property appraiser.

(i) The property appraiser shall review the application and determine if the applicant is entitled to an exemption. A property appraiser may grant an exemption only for a property for which the corporation has issued a certification notice.

(j) If the property appraiser determines that for any year during the immediately previous 10 years a person who was not entitled to an exemption under this subsection was granted such an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a

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notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

(k) Units subject to an agreement with the corporation pursuant to chapter 420 recorded in the official records of the county in which the property is located to provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004 are not eligible for this exemption.

(l) Property receiving an exemption pursuant to s. 196.1979 is not eligible for this exemption.

(m) A rental market study submitted as required by paragraph (f) must identify the fair market value rent of each unit for which a property owner seeks an exemption. Only a certified general appraiser as defined in s. 475.611 may issue a rental market study. The certified general appraiser must be independent of the property owner who requests the rental market study. In preparing the rental market study, a certified general appraiser shall comply with the standards of professional practice pursuant to part II of chapter 475 and use comparable property within the same geographic area and of the same type as the property for which the exemption is sought. A rental market

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study must have been completed within 3 years before submission of the application.

(n) The corporation may adopt rules to implement this section.

(o) This subsection first applies to the 2024 tax roll and is repealed December 31, 2059.

Section 9. Section 196.1979, Florida Statutes, is created to read:

196.1979 County and municipal affordable housing property exemption.—

(1) (a) Notwithstanding ss. 196.195 and 196.196, the board of county commissioners of a county or the governing body of a municipality may adopt an ordinance to exempt those portions of property used to provide affordable housing meeting the requirements of this section. Such property is considered property used for a charitable purpose. To be eligible for the exemption, the portions of property must be:

1. Used to house natural persons or families meeting the extremely-low-income and very-low-income limits specified in s. 420.0004;

2. Within a multifamily project containing 50 or more residential units, at least 20 percent of which are used to provide affordable housing that meets the requirements of this section;

3. Rented for an amount no greater than the amount as specified by the Fair Market Rents published by the U.S. Department of Housing and Urban Development most recently adopted by the corporation or 90 percent of the fair market value rent as determined by a rental market study meeting the

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requirements of subsection (4), whichever is less; and

4. Rented at a monthly amount, including taxes, insurance, and utilities, which does not exceed 30 percent of:

a. Fifty percent of the median annual adjusted gross income for households within this state, within the metropolitan statistical area, or, if not within a metropolitan statistical area, within the county in which the person or family resides, whichever is greater, if such housing houses natural persons or families whose total annual adjusted gross household income is greater than 30 percent but not more than 50 percent of such median annual adjusted gross income; or

b. Thirty percent of the median annual adjusted gross income for households within this state, within the metropolitan statistical area, or, if not within a metropolitan statistical area, within the county in which the person or family resides, whichever is greater, if such housing houses natural persons or families whose total annual adjusted gross household income does not exceed 30 percent of such median annual adjusted gross income.

(b) Qualified property may receive an ad valorem property tax exemption of:

1. Up to 75 percent of the assessed value of each residential unit used to provide affordable housing if fewer than 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of this section.

2. Up to 100 percent of the assessed value if 100 percent of the multifamily project's residential units are used to provide affordable housing meeting the requirements of this

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section.

(c) The board of county commissioners of the county or the governing body of the municipality, as applicable, may choose to adopt an ordinance that exempts property used to provide affordable housing for natural persons or families meeting the very-low-income limits, natural persons or families meeting the extremely-low-income limits, or both.

(2) If a residential unit that in the previous year qualified for the exemption under this section and was occupied by a tenant is vacant on January 1, the vacant unit may qualify for the exemption under this section if the use of the unit is restricted to providing affordable housing that would otherwise meet the requirements of this section and a reasonable effort is made to lease the unit to eligible persons or families.

(3) An ordinance granting the exemption authorized by this section must:

(a) Be adopted under the procedures for adoption of a nonemergency ordinance by a board of county commissioners specified in chapter 125 or by a municipal governing body specified in chapter 166.

(b) Designate the local entity under the supervision of the board of county commissioners or governing body of a municipality which must develop, receive, and review applications for certification and develop notices of determination of eligibility.

(c) Require the property owner to apply for certification by the local entity in order to receive the exemption. The application for certification must be on a form provided by the local entity designated pursuant to paragraph (b) and include



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all of the following:

1. The most recently completed rental market study meeting the requirements of subsection (4).

2. A list of the units for which the property owner seeks an exemption.

3. The rent amount received by the property owner for each unit for which the property owner seeks an exemption. If a unit is vacant and qualifies for an exemption under subsection (2), the property owner must provide evidence of the published rent amount for the vacant unit.

(d) Require the local entity to verify and certify property that meets the requirements of the ordinance as qualified property and forward the certification to the property owner and the property appraiser. If the local entity denies the exemption, it must notify the applicant and include reasons for the denial.

(e) Require the eligible unit to meet the eligibility criteria of paragraph (1)(a).

(f) Require the property owner to submit an application for exemption, accompanied by the certification of qualified property, to the property appraiser no later than March 1.

(g) Specify that the exemption applies only to the taxes levied by the unit of government granting the exemption.

(h) Specify that the property may not receive an exemption authorized by this section after expiration or repeal of the ordinance.

(i) Identify the percentage of the assessed value which is exempted, subject to the percentage limitations in paragraph (1)(b).

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(j) Identify whether the exemption applies to natural persons or families meeting the very-low-income limits, natural persons or families meeting the extremely-low-income limits, or both.

(k) Require that the deadline to submit an application for certification be published on the county's or municipality's website. The deadline must allow adequate time for a property owner to make a timely application for exemption to the property appraiser.

(l) Require the county or municipality to post on its website a list of certified properties for the purpose of facilitating access to affordable housing.

(4) A rental market study submitted as required by paragraph (3)(c) must identify the fair market value rent of each unit for which a property owner seeks an exemption. Only a certified general appraiser, as defined in s. 475.611, may issue a rental market study. The certified general appraiser must be independent of the property owner who requests a rental market study. In preparing the rental market study, a certified general appraiser shall comply with the standards of professional practice pursuant to part II of chapter 475 and use comparable property within the same geographic area and of the same type as the property for which the exemption is sought. A rental market study must have been completed within 3 years before submission of the application.

(5) An ordinance adopted under this section must expire before the fourth January 1 after adoption; however, the board of county commissioners or the governing body of the municipality may adopt a new ordinance to renew the exemption.

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The board of county commissioners or the governing body of the municipality shall deliver a copy of an ordinance adopted under this section to the department and the property appraiser within 10 days after its adoption. If the ordinance expires or is repealed, the board of county commissioners or the governing body of the municipality must notify the department and the property appraiser within 10 days after its expiration or repeal.

(6) If the property appraiser determines that for any year during the immediately previous 10 years a person who was not entitled to an exemption under this section was granted such an exemption, the property appraiser must serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and that property must be identified in the notice of tax lien. Any property owned by the taxpayer and situated in this state is subject to the taxes exempted by the improper exemption, plus a penalty of 50 percent of the unpaid taxes for each year and interest at a rate of 15 percent per annum. If an exemption is improperly granted as a result of a clerical mistake or an omission by the property appraiser, the property owner improperly receiving the exemption may not be assessed a penalty or interest.

(7) This section first applies to the 2024 tax roll.

Section 10. Section 201.15, Florida Statutes, is amended to read:

201.15 Distribution of taxes collected.—All taxes collected under this chapter are hereby pledged and shall be first made available to make payments when due on bonds issued pursuant to

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s. 215.618 or s. 215.619, or any other bonds authorized to be issued on a parity basis with such bonds. Such pledge and availability for the payment of these bonds shall have priority over any requirement for the ~~payment of service charges or costs~~ of collection and enforcement under this section. ~~All taxes collected under this chapter, except taxes distributed to the Land Acquisition Trust Fund pursuant to subsections (1) and (2), are subject to the service charge imposed in s. 215.20(1).~~ Before distribution pursuant to this section, the Department of Revenue shall deduct amounts necessary to pay the costs of the collection and enforcement of the tax levied by this chapter. The costs ~~and service charge~~ may not be levied against any portion of taxes pledged to debt service on bonds to the extent that the costs ~~and service charge~~ are required to pay any amounts relating to the bonds. All of the costs of the collection and enforcement of the tax levied by this chapter ~~and the service charge~~ shall be available and transferred to the extent necessary to pay debt service and any other amounts payable with respect to bonds authorized before January 1, 2017, secured by revenues distributed pursuant to this section. All taxes remaining after deduction of costs shall be distributed as follows:

(1) Amounts necessary to make payments on bonds issued pursuant to s. 215.618 or s. 215.619, as provided under paragraphs (3)(a) and (b), or on any other bonds authorized to be issued on a parity basis with such bonds shall be deposited into the Land Acquisition Trust Fund.

(2) If the amounts deposited pursuant to subsection (1) are less than 33 percent of all taxes collected after first

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deducting the costs of collection, an amount equal to 33 percent of all taxes collected after first deducting the costs of collection, minus the amounts deposited pursuant to subsection (1), shall be deposited into the Land Acquisition Trust Fund.

(3) Amounts on deposit in the Land Acquisition Trust Fund shall be used in the following order:

(a) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts payable with respect to Florida Forever bonds issued pursuant to s. 215.618. The amount used for such purposes may not exceed \$300 million in each fiscal year. It is the intent of the Legislature that all bonds issued to fund the Florida Forever Act be retired by December 31, 2040. Except for bonds issued to refund previously issued bonds, no series of bonds may be issued pursuant to this paragraph unless such bonds are approved and the debt service for the remainder of the fiscal year in which the bonds are issued is specifically appropriated in the General Appropriations Act or other law with respect to bonds issued for the purposes of s. 373.4598.

(b) Payment of debt service or funding of debt service reserve funds, rebate obligations, or other amounts due with respect to Everglades restoration bonds issued pursuant to s. 215.619. Taxes distributed under paragraph (a) and this paragraph must be collectively distributed on a pro rata basis when the available moneys under this subsection are not sufficient to cover the amounts required under paragraph (a) and this paragraph.

Bonds issued pursuant to s. 215.618 or s. 215.619 are equally

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and ratably secured by moneys distributable to the Land Acquisition Trust Fund.

(4) After the required distributions to the Land Acquisition Trust Fund pursuant to subsections (1) and (2), the lesser of 8 percent of the remainder or \$150 million in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund and shall be expended pursuant to s. 420.50871. If 8 percent of the remainder is greater than \$150 million in any fiscal year, the difference between 8 percent of the remainder and \$150 million shall be paid into the State Treasury to the credit of the General Revenue Fund. and ~~deduction of the service charge imposed pursuant to s. 215.20(1),~~ The remainder shall be distributed as follows:

(a) The lesser of 20.5453 percent of the remainder or \$466.75 million in each fiscal year shall be paid into the State Treasury to the credit of the State Transportation Trust Fund. Notwithstanding any other law, the amount credited to the State Transportation Trust Fund shall be used for:

1. Capital funding for the New Starts Transit Program, authorized by Title 49, U.S.C. s. 5309 and specified in s. 341.051, in the amount of 10 percent of the funds;
2. The Small County Outreach Program specified in s. 339.2818, in the amount of 10 percent of the funds;
3. The Strategic Intermodal System specified in ss. 339.61, 339.62, 339.63, and 339.64, in the amount of 75 percent of the funds after deduction of the payments required pursuant to subparagraphs 1. and 2.; and
4. The Transportation Regional Incentive Program specified in s. 339.2819, in the amount of 25 percent of the funds after

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deduction of the payments required pursuant to subparagraphs 1. and 2. The first \$60 million of the funds allocated pursuant to this subparagraph shall be allocated annually to the Florida Rail Enterprise for the purposes established in s. 341.303(5).

(b) The lesser of 0.1456 percent of the remainder or \$3.25 million in each fiscal year shall be paid into the State Treasury to the credit of the Grants and Donations Trust Fund in the Department of Economic Opportunity to fund technical assistance to local governments.

Moneys distributed pursuant to paragraphs (a) and (b) may not be pledged for debt service unless such pledge is approved by referendum of the voters.

(c) An amount equaling 4.5 percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. The funds shall be used as follows:

1. Half of that amount shall be used for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Half of that amount shall be paid into the State Treasury to the credit of the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law.

(d) An amount equaling 5.20254 percent of the remainder in each fiscal year shall be paid into the State Treasury to the credit of the State Housing Trust Fund. Of such funds:

1. Twelve and one-half percent of that amount shall be deposited into the State Housing Trust Fund and expended by the

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Department of Economic Opportunity and the Florida Housing Finance Corporation for the purposes for which the State Housing Trust Fund was created and exists by law.

2. Eighty-seven and one-half percent of that amount shall be distributed to the Local Government Housing Trust Fund and used for the purposes for which the Local Government Housing Trust Fund was created and exists by law. Funds from this category may also be used to provide for state and local services to assist the homeless.

(e) The lesser of 0.017 percent of the remainder or \$300,000 in each fiscal year shall be paid into the State Treasury to the credit of the General Inspection Trust Fund to be used to fund oyster management and restoration programs as provided in s. 379.362(3).

(f) A total of \$75 million shall be paid into the State Treasury to the credit of the State Economic Enhancement and Development Trust Fund within the Department of Economic Opportunity.

(g) An amount equaling 5.4175 percent of the remainder shall be paid into the Resilient Florida Trust Fund to be used for the purposes for which the Resilient Florida Trust Fund was created and exists by law. Funds may be used for planning and project grants.

(h) An amount equaling 5.4175 percent of the remainder shall be paid into the Water Protection and Sustainability Program Trust Fund to be used to fund wastewater grants as specified in s. 403.0673.

(5) Notwithstanding s. 215.32(2)(b)4.a., funds distributed to the State Housing Trust Fund and expended pursuant to s.

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1103 420.50871 and funds distributed to the State Housing Trust Fund  
 1104 and the Local Government Housing Trust Fund pursuant to  
 1105 paragraphs (4) (c) and (d) paragraph (4) (c) may not be  
 1106 transferred to the General Revenue Fund in the General  
 1107 Appropriations Act.

1108 (6) After the distributions provided in the preceding  
 1109 subsections, any remaining taxes shall be paid into the State  
 1110 Treasury to the credit of the General Revenue Fund.

1111 Section 11. The amendments made by this act to s. 201.15,  
 1112 Florida Statutes, expire on July 1, 2033, and the text of that  
 1113 section shall revert to that in existence on June 30, 2023,  
 1114 except that any amendments to such text enacted other than by  
 1115 this act shall be preserved and continue to operate to the  
 1116 extent that such amendments are not dependent upon the portions  
 1117 of the text which expire pursuant to this section.

1118 Section 12. Paragraph (p) of subsection (5) of section  
 1119 212.08, Florida Statutes, is amended, and paragraph (v) is added  
 1120 to that subsection, to read:

1121 212.08 Sales, rental, use, consumption, distribution, and  
 1122 storage tax; specified exemptions.—The sale at retail, the  
 1123 rental, the use, the consumption, the distribution, and the  
 1124 storage to be used or consumed in this state of the following  
 1125 are hereby specifically exempt from the tax imposed by this  
 1126 chapter.

1127 (5) EXEMPTIONS; ACCOUNT OF USE.—

1128 (p) *Community contribution tax credit for donations.*—

1129 1. Authorization.—Persons who are registered with the  
 1130 department under s. 212.18 to collect or remit sales or use tax  
 1131 and who make donations to eligible sponsors are eligible for tax

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1132 credits against their state sales and use tax liabilities as  
 1133 provided in this paragraph:

1134 a. The credit shall be computed as 50 percent of the  
 1135 person's approved annual community contribution.

1136 b. The credit shall be granted as a refund against state  
 1137 sales and use taxes reported on returns and remitted in the 12  
 1138 months preceding the date of application to the department for  
 1139 the credit as required in sub-subparagraph 3.c. If the annual  
 1140 credit is not fully used through such refund because of  
 1141 insufficient tax payments during the applicable 12-month period,  
 1142 the unused amount may be included in an application for a refund  
 1143 made pursuant to sub-subparagraph 3.c. in subsequent years  
 1144 against the total tax payments made for such year. Carryover  
 1145 credits may be applied for a 3-year period without regard to any  
 1146 time limitation that would otherwise apply under s. 215.26.

1147 c. A person may not receive more than \$200,000 in annual  
 1148 tax credits for all approved community contributions made in any  
 1149 one year.

1150 d. All proposals for the granting of the tax credit require  
 1151 the prior approval of the Department of Economic Opportunity.

1152 e. The total amount of tax credits which may be granted for  
 1153 all programs approved under this paragraph and ss. 220.183 and  
 1154 624.5105 is \$25 \$14.5 million in the 2023-2024 2022-2023 fiscal  
 1155 year and in each fiscal year thereafter for projects that  
 1156 provide housing opportunities for persons with special needs or  
 1157 homeownership opportunities for low-income households or very-  
 1158 low-income households and \$4.5 million in the 2022-2023 fiscal  
 1159 year and in each fiscal year thereafter for all other projects.  
 1160 As used in this paragraph, the term "person with special needs"

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has the same meaning as in s. 420.0004 and the terms "low-income person," "low-income household," "very-low-income person," and "very-low-income household" have the same meanings as in s. 420.9071.

f. A person who is eligible to receive the credit provided in this paragraph, s. 220.183, or s. 624.5105 may receive the credit only under one section of the person's choice.

2. Eligibility requirements.—

a. A community contribution by a person must be in the following form:

(I) Cash or other liquid assets;

(II) Real property, including 100 percent ownership of a real property holding company;

(III) Goods or inventory; or

(IV) Other physical resources identified by the Department of Economic Opportunity.

For purposes of this sub-subparagraph, the term "real property holding company" means a Florida entity, such as a Florida limited liability company, that is wholly owned by the person; is the sole owner of real property, as defined in s. 192.001(12), located in this ~~the~~ state; is disregarded as an entity for federal income tax purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii); and at the time of contribution to an eligible sponsor, has no material assets other than the real property and any other property that qualifies as a community contribution.

b. All community contributions must be reserved exclusively for use in a project. As used in this sub-subparagraph, the term

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"project" means activity undertaken by an eligible sponsor which is designed to construct, improve, or substantially rehabilitate housing that is affordable to low-income households or very-low-income households; designed to provide housing opportunities for persons with special needs; designed to provide commercial, industrial, or public resources and facilities; or designed to improve entrepreneurial and job-development opportunities for low-income persons. A project may be the investment necessary to increase access to high-speed broadband capability in a rural community that had an enterprise zone designated pursuant to chapter 290 as of May 1, 2015, including projects that result in improvements to communications assets that are owned by a business. A project may include the provision of museum educational programs and materials that are directly related to a project approved between January 1, 1996, and December 31, 1999, and located in an area which was in an enterprise zone designated pursuant to s. 290.0065 as of May 1, 2015. This paragraph does not preclude projects that propose to construct or rehabilitate housing for low-income households or very-low-income households on scattered sites or housing opportunities for persons with special needs. With respect to housing, contributions may be used to pay the following eligible special needs, low-income, and very-low-income housing-related activities:

(I) Project development impact and management fees for special needs, low-income, or very-low-income housing projects;

(II) Down payment and closing costs for persons with special needs, low-income persons, and very-low-income persons;

(III) Administrative costs, including housing counseling

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1219 and marketing fees, not to exceed 10 percent of the community  
 1220 contribution, directly related to special needs, low-income, or  
 1221 very-low-income projects; and

1222 (IV) Removal of liens recorded against residential property  
 1223 by municipal, county, or special district local governments if  
 1224 satisfaction of the lien is a necessary precedent to the  
 1225 transfer of the property to a low-income person or very-low-  
 1226 income person for the purpose of promoting home ownership.  
 1227 Contributions for lien removal must be received from a  
 1228 nonrelated third party.

1229 c. The project must be undertaken by an "eligible sponsor,"  
 1230 which includes:

1231 (I) A community action program;

1232 (II) A nonprofit community-based development organization  
 1233 whose mission is the provision of housing for persons with  
 1234 special needs, low-income households, or very-low-income  
 1235 households or increasing entrepreneurial and job-development  
 1236 opportunities for low-income persons;

1237 (III) A neighborhood housing services corporation;

1238 (IV) A local housing authority created under chapter 421;

1239 (V) A community redevelopment agency created under s.  
 1240 163.356;

1241 (VI) A historic preservation district agency or  
 1242 organization;

1243 (VII) A local workforce development board;

1244 (VIII) A direct-support organization as provided in s.  
 1245 1009.983;

1246 (IX) An enterprise zone development agency created under s.  
 1247 290.0056;

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1248 (X) A community-based organization incorporated under  
 1249 chapter 617 which is recognized as educational, charitable, or  
 1250 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
 1251 and whose bylaws and articles of incorporation include  
 1252 affordable housing, economic development, or community  
 1253 development as the primary mission of the corporation;

1254 (XI) Units of local government;

1255 (XII) Units of state government; or

1256 (XIII) Any other agency that the Department of Economic  
 1257 Opportunity designates by rule.

1258

1259 A contributing person may not have a financial interest in the  
 1260 eligible sponsor.

1261 d. The project must be located in an area which was in an  
 1262 enterprise zone designated pursuant to chapter 290 as of May 1,  
 1263 2015, or a Front Porch Florida Community, unless the project  
 1264 increases access to high-speed broadband capability in a rural  
 1265 community that had an enterprise zone designated pursuant to  
 1266 chapter 290 as of May 1, 2015, but is physically located outside  
 1267 the designated rural zone boundaries. Any project designed to  
 1268 construct or rehabilitate housing for low-income households or  
 1269 very-low-income households or housing opportunities for persons  
 1270 with special needs is exempt from the area requirement of this  
 1271 sub-subparagraph.

1272 e.(I) If, during the first 10 business days of the state  
 1273 fiscal year, eligible tax credit applications for projects that  
 1274 provide housing opportunities for persons with special needs or  
 1275 homeownership opportunities for low-income households or very-  
 1276 low-income households are received for less than the annual tax

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1277 credits available for those projects, the Department of Economic  
 1278 Opportunity shall grant tax credits for those applications and  
 1279 grant remaining tax credits on a first-come, first-served basis  
 1280 for subsequent eligible applications received before the end of  
 1281 the state fiscal year. If, during the first 10 business days of  
 1282 the state fiscal year, eligible tax credit applications for  
 1283 projects that provide housing opportunities for persons with  
 1284 special needs or homeownership opportunities for low-income  
 1285 households or very-low-income households are received for more  
 1286 than the annual tax credits available for those projects, the  
 1287 Department of Economic Opportunity shall grant the tax credits  
 1288 for those applications as follows:

1289 (A) If tax credit applications submitted for approved  
 1290 projects of an eligible sponsor do not exceed \$200,000 in total,  
 1291 the credits shall be granted in full if the tax credit  
 1292 applications are approved.

1293 (B) If tax credit applications submitted for approved  
 1294 projects of an eligible sponsor exceed \$200,000 in total, the  
 1295 amount of tax credits granted pursuant to sub-sub-sub-  
 1296 subparagraph (A) shall be subtracted from the amount of  
 1297 available tax credits, and the remaining credits shall be  
 1298 granted to each approved tax credit application on a pro rata  
 1299 basis.

1300 (II) If, during the first 10 business days of the state  
 1301 fiscal year, eligible tax credit applications for projects other  
 1302 than those that provide housing opportunities for persons with  
 1303 special needs or homeownership opportunities for low-income  
 1304 households or very-low-income households are received for less  
 1305 than the annual tax credits available for those projects, the

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1306 Department of Economic Opportunity shall grant tax credits for  
 1307 those applications and shall grant remaining tax credits on a  
 1308 first-come, first-served basis for subsequent eligible  
 1309 applications received before the end of the state fiscal year.  
 1310 If, during the first 10 business days of the state fiscal year,  
 1311 eligible tax credit applications for projects other than those  
 1312 that provide housing opportunities for persons with special  
 1313 needs or homeownership opportunities for low-income households  
 1314 or very-low-income households are received for more than the  
 1315 annual tax credits available for those projects, the Department  
 1316 of Economic Opportunity shall grant the tax credits for those  
 1317 applications on a pro rata basis.

1318 3. Application requirements.-

1319 a. An eligible sponsor seeking to participate in this  
 1320 program must submit a proposal to the Department of Economic  
 1321 Opportunity which sets forth the name of the sponsor, a  
 1322 description of the project, and the area in which the project is  
 1323 located, together with such supporting information as is  
 1324 prescribed by rule. The proposal must also contain a resolution  
 1325 from the local governmental unit in which the project is located  
 1326 certifying that the project is consistent with local plans and  
 1327 regulations.

1328 b. A person seeking to participate in this program must  
 1329 submit an application for tax credit to the Department of  
 1330 Economic Opportunity which sets forth the name of the sponsor; a  
 1331 description of the project; and the type, value, and purpose of  
 1332 the contribution. The sponsor shall verify, in writing, the  
 1333 terms of the application and indicate its receipt of the  
 1334 contribution, and such verification must accompany the



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application for tax credit. The person must submit a separate tax credit application to the Department of Economic Opportunity for each individual contribution that it makes to each individual project.

c. A person who has received notification from the Department of Economic Opportunity that a tax credit has been approved must apply to the department to receive the refund. Application must be made on the form prescribed for claiming refunds of sales and use taxes and be accompanied by a copy of the notification. A person may submit only one application for refund to the department within a 12-month period.

#### 4. Administration.—

a. The Department of Economic Opportunity may adopt rules necessary to administer this paragraph, including rules for the approval or disapproval of proposals by a person.

b. The decision of the Department of Economic Opportunity must be in writing, and, if approved, the notification shall state the maximum credit allowable to the person. Upon approval, the Department of Economic Opportunity shall transmit a copy of the decision to the department.

c. The Department of Economic Opportunity shall periodically monitor all projects in a manner consistent with available resources to ensure that resources are used in accordance with this paragraph; however, each project must be reviewed at least once every 2 years.

d. The Department of Economic Opportunity shall, in consultation with the statewide and regional housing and financial intermediaries, market the availability of the community contribution tax credit program to community-based

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organizations.

(v) Building materials used in construction of affordable housing units.—

1. As used in this paragraph, the term:

a. "Affordable housing development" means property that has units subject to an agreement with the Florida Housing Finance Corporation pursuant to chapter 420 recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in s. 420.0004.

b. "Building materials" means tangible personal property that becomes a component part of eligible residential units in an affordable housing development. The term includes appliances and does not include plants, landscaping, fencing, and hardscaping.

c. "Eligible residential units" means newly constructed units within an affordable housing development which are restricted under the land use restriction agreement.

d. "Newly constructed" means improvements to real property which did not previously exist or the construction of a new improvement where an old improvement was removed. The term does not include the renovation, restoration, rehabilitation, modification, alteration, or expansion of buildings already located on the parcel on which the eligible residential unit is built.

e. "Real property" has the same meaning as provided in s. 192.001(12).

f. "Substantially completed" has the same meaning as in s.

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192.042(1).

2. Building materials used in eligible residential units are exempt from the tax imposed by this chapter if an owner demonstrates to the satisfaction of the department that the requirements of this paragraph have been met. Except as provided in subparagraph 3., this exemption inures to the owner at the time an eligible residential unit is substantially completed, but only through a refund of previously paid taxes. To receive a refund pursuant to this paragraph, the owner of the eligible residential units must file an application with the department. The application must include all of the following:

a. The name and address of the person claiming the refund.  
b. An address and assessment roll parcel number of the real property that was improved for which a refund of previously paid taxes is being sought.

c. A description of the eligible residential units for which a refund of previously paid taxes is being sought, including the number of such units.

d. A copy of a valid building permit issued by the county or municipal building department for the eligible residential units.

e. A sworn statement, under penalty of perjury, from the general contractor licensed in this state with whom the owner contracted to build the eligible residential units which specifies the building materials, the actual cost of the building materials, and the amount of sales tax paid in this state on the building materials, and which states that the improvement to the real property was newly constructed. If a general contractor was not used, the owner must make the sworn

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statement required by this sub-subparagraph. Copies of the invoices evidencing the actual cost of the building materials and the amount of sales tax paid on such building materials must be attached to the sworn statement provided by the general contractor or by the owner. If copies of such invoices are not attached, the cost of the building materials is deemed to be an amount equal to 40 percent of the increase in the final assessed value of the eligible residential units for ad valorem tax purposes less the most recent assessed value of land for the units.

f. A certification by the local building code inspector that the eligible residential unit is substantially completed.

g. A copy of the land use restriction agreement with the Florida Housing Finance Corporation for the eligible residential units.

3. The exemption under this paragraph inures to a municipality, county, other governmental unit or agency, or nonprofit community-based organization through a refund of previously paid taxes if the building materials are paid for from the funds of a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program. To receive a refund, a municipality, county, other governmental unit or agency, or nonprofit community-based organization must submit an application that includes the same information required under subparagraph 2. In addition, the applicant must include a sworn statement signed by the chief executive officer of the municipality, county, other governmental unit or agency, or nonprofit community-based organization seeking a refund which states that the building

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materials for which a refund is sought were funded by a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program.

4. The person seeking a refund must submit an application for refund to the department within 6 months after the eligible residential unit is deemed to be substantially completed by the local building code inspector or by November 1 after the improved property is first subject to assessment.

5. Only one exemption through a refund of previously paid taxes may be claimed for any eligible residential unit. A refund may not be granted unless the amount to be refunded exceeds \$500. A refund may not exceed the lesser of \$5,000 or 97.5 percent of the Florida sales or use tax paid on the cost of building materials as determined pursuant to sub-subparagraph 2.e. The department shall issue a refund within 30 days after it formally approves a refund application.

6. The department shall deduct 10 percent of each refund amount granted under this paragraph from the amount transferred into the Local Government Half-cent Sales Tax Clearing Trust Fund pursuant to s. 212.20 for the county area in which the eligible residential unit is located and shall transfer that amount to the General Revenue Fund.

7. The department may adopt rules governing the manner and format of refund applications and may establish guidelines as to the requisites for an affirmative showing of qualification for exemption under this paragraph.

8. This exemption does not apply to affordable housing developments for which construction began before July 1, 2023.

Section 13. Section 215.212, Florida Statutes, is created

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to read:

215.212 Service charge elimination.—

(1) Notwithstanding s. 215.20(1), the service charge provided in s. 215.20(1) may not be deducted from the proceeds of the taxes distributed under s. 201.15.

(2) This section is repealed July 1, 2033.

Section 14. Paragraph (i) of subsection (1) of section 215.22, Florida Statutes, is amended to read:

215.22 Certain income and certain trust funds exempt.—

(1) The following income of a revenue nature or the following trust funds shall be exempt from the appropriation required by s. 215.20(1):

(i) Bond proceeds or revenues dedicated for bond repayment, ~~except for the Documentary Stamp Clearing Trust Fund administered by the Department of Revenue.~~

Section 15. The amendment made by this act to s. 215.22, Florida Statutes, expires on July 1, 2033, and the text of that section shall revert to that in existence on June 30, 2023, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of the text which expire pursuant to this section.

Section 16. Subsection (8) of section 220.02, Florida Statutes, is amended to read:

220.02 Legislative intent.—

(8) It is the intent of the Legislature that credits against either the corporate income tax or the franchise tax be applied in the following order: those enumerated in s. 631.828, those enumerated in s. 220.191, those enumerated in s. 220.181,

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those enumerated in s. 220.183, those enumerated in s. 220.182, those enumerated in s. 220.1895, those enumerated in s. 220.195, those enumerated in s. 220.184, those enumerated in s. 220.186, those enumerated in s. 220.1845, those enumerated in s. 220.19, those enumerated in s. 220.185, those enumerated in s. 220.1875, those enumerated in s. 220.1876, those enumerated in s. 220.1877, those enumerated in s. 220.1878, those enumerated in s. 220.193, those enumerated in s. 288.9916, those enumerated in s. 220.1899, those enumerated in s. 220.194, those enumerated in s. 220.196, those enumerated in s. 220.198, and those enumerated in s. 220.1915.

Section 17. Paragraph (a) of subsection (1) of section 220.13, Florida Statutes, is amended to read:

220.13 "Adjusted federal income" defined.—

(1) The term "adjusted federal income" means an amount equal to the taxpayer's taxable income as defined in subsection (2), or such taxable income of more than one taxpayer as provided in s. 220.131, for the taxable year, adjusted as follows:

(a) *Additions*.—There shall be added to such taxable income:

1.a. The amount of any tax upon or measured by income, excluding taxes based on gross receipts or revenues, paid or accrued as a liability to the District of Columbia or any state of the United States which is deductible from gross income in the computation of taxable income for the taxable year.

b. Notwithstanding sub-subparagraph a., if a credit taken under s. 220.1875, s. 220.1876, ~~or s. 220.1877~~, or s. 220.1878 is added to taxable income in a previous taxable year under subparagraph 11. and is taken as a deduction for federal tax

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purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. The exception in this sub-subparagraph is intended to ensure that the credit under s. 220.1875, s. 220.1876, ~~or s. 220.1877~~, or s. 220.1878 is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

2. The amount of interest which is excluded from taxable income under s. 103(a) of the Internal Revenue Code or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265 of the Internal Revenue Code or any other law, excluding 60 percent of any amounts included in alternative minimum taxable income, as defined in s. 55(b)(2) of the Internal Revenue Code, if the taxpayer pays tax under s. 220.11(3).

3. In the case of a regulated investment company or real estate investment trust, an amount equal to the excess of the net long-term capital gain for the taxable year over the amount of the capital gain dividends attributable to the taxable year.

4. That portion of the wages or salaries paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.181. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

5. That portion of the ad valorem school taxes paid or incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year under s. 220.182. This subparagraph shall expire on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

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6. The amount taken as a credit under s. 220.195 which is deductible from gross income in the computation of taxable income for the taxable year.

7. That portion of assessments to fund a guaranty association incurred for the taxable year which is equal to the amount of the credit allowable for the taxable year.

8. In the case of a nonprofit corporation which holds a pari-mutuel permit and which is exempt from federal income tax as a farmers' cooperative, an amount equal to the excess of the gross income attributable to the pari-mutuel operations over the attributable expenses for the taxable year.

9. The amount taken as a credit for the taxable year under s. 220.1895.

10. Up to nine percent of the eligible basis of any designated project which is equal to the credit allowable for the taxable year under s. 220.185.

11. Any amount taken as a credit for the taxable year under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. This addition is not intended to result in adding the same expense back to income more than once.

12. The amount taken as a credit for the taxable year under s. 220.193.

13. Any portion of a qualified investment, as defined in s. 288.9913, which is claimed as a deduction by the taxpayer and taken as a credit against income tax pursuant to s. 288.9916.

14. The costs to acquire a tax credit pursuant to s.

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288.1254(5) that are deducted from or otherwise reduce federal taxable income for the taxable year.

15. The amount taken as a credit for the taxable year pursuant to s. 220.194.

16. The amount taken as a credit for the taxable year under s. 220.196. The addition in this subparagraph is intended to ensure that the same amount is not allowed for the tax purposes of this state as both a deduction from income and a credit against the tax. The addition is not intended to result in adding the same expense back to income more than once.

17. The amount taken as a credit for the taxable year pursuant to s. 220.198.

18. The amount taken as a credit for the taxable year pursuant to s. 220.1915.

Section 18. Paragraph (c) of subsection (1) of section 220.183, Florida Statutes, is amended to read:

220.183 Community contribution tax credit.—

(1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM SPENDING.—

(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 624.5105 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 and homeownership opportunities for low-income households or very-low-income households as defined in s. 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

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Section 19. Subsection (2) of section 220.186, Florida Statutes, is amended to read:

220.186 Credit for Florida alternative minimum tax.—

(2) The credit pursuant to this section shall be the amount of the excess, if any, of the tax paid based upon taxable income determined pursuant to s. 220.13(2)(k) over the amount of tax which would have been due based upon taxable income without application of s. 220.13(2)(k), before application of this credit without application of any credit under s. 220.1875, s. 220.1876, ~~or~~ s. 220.1877, or s. 220.1878.

Section 20. Section 220.1878, Florida Statutes, is created to read:

220.1878 Credit for contributions to the Live Local Program.—

(1) For taxable years beginning on or after January 1, 2023, there is allowed a credit of 100 percent of an eligible contribution made to the Live Local Program under s. 420.50872 against any tax due for a taxable year under this chapter after the application of any other allowable credits by the taxpayer. An eligible contribution must be made to the Live Local Program on or before the date the taxpayer is required to file a return pursuant to s. 220.222. The credit granted by this section must be reduced by the difference between the amount of federal corporate income tax, taking into account the credit granted by this section, and the amount of federal corporate income tax without application of the credit granted by this section.

(2) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to s. 220.131(1) may be allowed the credit on a consolidated return basis; however, the

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total credit taken by the affiliated group is subject to the limitation established under subsection (1).

(3) Section 420.50872 applies to the credit authorized by this section.

(4) If a taxpayer applies and is approved for a credit under s. 420.50872 after timely requesting an extension to file under s. 220.222(2):

(a) The credit does not reduce the amount of tax due for purposes of the department's determination as to whether the taxpayer was in compliance with the requirement to pay tentative taxes under ss. 220.222 and 220.32.

(b) The taxpayer's noncompliance with the requirement to pay tentative taxes shall result in the revocation and rescindment of any such credit.

(c) The taxpayer shall be assessed for any taxes, penalties, or interest due from the taxpayer's noncompliance with the requirement to pay tentative taxes.

Section 21. Subsection (5) of section 253.034, Florida Statutes, is amended to read:

253.034 State-owned lands; uses.—

(5) Each manager of conservation lands shall submit to the Division of State Lands a land management plan at least every 10 years in a form and manner adopted by rule of the board of trustees and in accordance with s. 259.032. Each manager of conservation lands shall also update a land management plan whenever the manager proposes to add new facilities or make substantive land use or management changes that were not addressed in the approved plan, or within 1 year after the addition of significant new lands. Each manager of

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1683 nonconservation lands shall submit to the Division of State  
 1684 Lands a land use plan at least every 10 years in a form and  
 1685 manner adopted by rule of the board of trustees. The division  
 1686 shall review each plan for compliance with the requirements of  
 1687 this subsection and the requirements of the rules adopted by the  
 1688 board of trustees pursuant to this section. All nonconservation  
 1689 land use plans, whether for single-use or multiple-use  
 1690 properties, shall be managed to provide the greatest benefit to  
 1691 the state. Plans for managed areas larger than 1,000 acres shall  
 1692 contain an analysis of the multiple-use potential of the  
 1693 property which includes the potential of the property to  
 1694 generate revenues to enhance the management of the property. In  
 1695 addition, the plan shall contain an analysis of the potential  
 1696 use of private land managers to facilitate the restoration or  
 1697 management of these lands and whether nonconservation lands  
 1698 would be more appropriately transferred to the county or  
 1699 municipality in which the land is located for the purpose of  
 1700 providing affordable multifamily rental housing that meets the  
 1701 criteria of s. 420.0004(3). If a newly acquired property has a  
 1702 valid conservation plan that was developed by a soil and  
 1703 conservation district, such plan shall be used to guide  
 1704 management of the property until a formal land use plan is  
 1705 completed.

1706 (a) State conservation lands shall be managed to ensure the  
 1707 conservation of this ~~the~~ state's plant and animal species and to  
 1708 ensure the accessibility of state lands for the benefit and  
 1709 enjoyment of all people of this ~~the~~ state, both present and  
 1710 future. Each land management plan for state conservation lands  
 1711 shall provide a desired outcome, describe both short-term and

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1712 long-term management goals, and include measurable objectives to  
 1713 achieve those goals. Short-term goals shall be achievable within  
 1714 a 2-year planning period, and long-term goals shall be  
 1715 achievable within a 10-year planning period. These short-term  
 1716 and long-term management goals shall be the basis for all  
 1717 subsequent land management activities.

1718 (b) Short-term and long-term management goals for state  
 1719 conservation lands shall include measurable objectives for the  
 1720 following, as appropriate:

- 1721 1. Habitat restoration and improvement.
- 1722 2. Public access and recreational opportunities.
- 1723 3. Hydrological preservation and restoration.
- 1724 4. Sustainable forest management.
- 1725 5. Exotic and invasive species maintenance and control.
- 1726 6. Capital facilities and infrastructure.
- 1727 7. Cultural and historical resources.
- 1728 8. Imperiled species habitat maintenance, enhancement,  
 1729 restoration, or population restoration.

1730 (c) The land management plan shall, at a minimum, contain  
 1731 the following elements:

- 1732 1. A physical description of the land.
- 1733 2. A quantitative data description of the land which  
 1734 includes an inventory of forest and other natural resources;  
 1735 exotic and invasive plants; hydrological features;  
 1736 infrastructure, including recreational facilities; and other  
 1737 significant land, cultural, or historical features. The  
 1738 inventory shall reflect the number of acres for each resource  
 1739 and feature, when appropriate. The inventory shall be of such  
 1740 detail that objective measures and benchmarks can be established

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for each tract of land and monitored during the lifetime of the plan. All quantitative data collected shall be aggregated, standardized, collected, and presented in an electronic format to allow for uniform management reporting and analysis. The information collected by the Department of Environmental Protection pursuant to s. 253.0325(2) shall be available to the land manager and his or her assignee.

3. A detailed description of each short-term and long-term land management goal, the associated measurable objectives, and the related activities that are to be performed to meet the land management objectives. Each land management objective must be addressed by the land management plan, and if practicable, a land management objective may not be performed to the detriment of the other land management objectives.

4. A schedule of land management activities which contains short-term and long-term land management goals and the related measurable objective and activities. The schedule shall include for each activity a timeline for completion, quantitative measures, and detailed expense and manpower budgets. The schedule shall provide a management tool that facilitates development of performance measures.

5. A summary budget for the scheduled land management activities of the land management plan. For state lands containing or anticipated to contain imperiled species habitat, the summary budget shall include any fees anticipated from public or private entities for projects to offset adverse impacts to imperiled species or such habitat, which fees shall be used solely to restore, manage, enhance, repopulate, or acquire imperiled species habitat. The summary budget shall be

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prepared in such manner that it facilitates computing an aggregate of land management costs for all state-managed lands using the categories described in s. 259.037(3).

(d) Upon completion, the land management plan must be transmitted to the Acquisition and Restoration Council for review. The council shall have 90 days after receipt of the plan to review the plan and submit its recommendations to the board of trustees. During the review period, the land management plan may be revised if agreed to by the primary land manager and the council taking into consideration public input. The land management plan becomes effective upon approval by the board of trustees.

(e) Land management plans are to be updated every 10 years on a rotating basis. Each updated land management plan must identify any conservation lands under the plan, in part or in whole, that are no longer needed for conservation purposes and could be disposed of in fee simple or with the state retaining a permanent conservation easement.

(f) In developing land management plans, at least one public hearing shall be held in any one affected county.

(g) The Division of State Lands shall make available to the public an electronic copy of each land management plan for parcels that exceed 160 acres in size. The division shall review each plan for compliance with the requirements of this subsection, the requirements of chapter 259, and the requirements of the rules adopted by the board of trustees pursuant to this section. The Acquisition and Restoration Council shall also consider the propriety of the recommendations of the managing entity with regard to the future use of the



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property, the protection of fragile or nonrenewable resources, the potential for alternative or multiple uses not recognized by the managing entity, and the possibility of disposal of the property by the board of trustees. After its review, the council shall submit the plan, along with its recommendations and comments, to the board of trustees. The council shall specifically recommend to the board of trustees whether to approve the plan as submitted, approve the plan with modifications, or reject the plan. If the council fails to make a recommendation for a land management plan, the Secretary of Environmental Protection, Commissioner of Agriculture, or executive director of the Fish and Wildlife Conservation Commission or their designees shall submit the land management plan to the board of trustees.

(h) The board of trustees shall consider the land management plan submitted by each entity and the recommendations of the Acquisition and Restoration Council and the Division of State Lands and shall approve the plan with or without modification or reject such plan. The use or possession of any such lands that is not in accordance with an approved land management plan is subject to termination by the board of trustees.

(i) 1. State nonconservation lands shall be managed to provide the greatest benefit to the state. State nonconservation lands may be grouped by similar land use types under one land use plan. Each land use plan shall, at a minimum, contain the following elements:

a. A physical description of the land to include any significant natural or cultural resources as well as management

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strategies developed by the land manager to protect such resources.

b. A desired development outcome.

c. A schedule for achieving the desired development outcome.

d. A description of both short-term and long-term development goals.

e. A management and control plan for invasive nonnative plants.

f. A management and control plan for soil erosion and soil and water contamination.

g. Measureable objectives to achieve the goals identified in the land use plan.

2. Short-term goals shall be achievable within a 5-year planning period and long-term goals shall be achievable within a 10-year planning period.

3. The use or possession of any such lands that is not in accordance with an approved land use plan is subject to termination by the board of trustees.

4. Land use plans submitted by a manager shall include reference to appropriate statutory authority for such use or uses and shall conform to the appropriate policies and guidelines of the state land management plan.

Section 22. Subsection (1) of section 253.0341, Florida Statutes, is amended to read:

253.0341 Surplus of state-owned lands.—

(1) The board of trustees shall determine which lands, the title to which is vested in the board, may be surplus. For all conservation lands, the Acquisition and Restoration Council

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1857 shall make a recommendation to the board of trustees, and the  
 1858 board of trustees shall determine whether the lands are no  
 1859 longer needed for conservation purposes. If the board of  
 1860 trustees determines the lands are no longer needed for  
 1861 conservation purposes, it may dispose of such lands by an  
 1862 affirmative vote of at least three members. In the case of a  
 1863 land exchange involving the disposition of conservation lands,  
 1864 the board of trustees must determine by an affirmative vote of  
 1865 at least three members that the exchange will result in a net  
 1866 positive conservation benefit. For all nonconservation lands,  
 1867 the board of trustees shall determine whether the lands are no  
 1868 longer needed. If the board of trustees determines the lands are  
 1869 no longer needed, it may dispose of such lands by an affirmative  
 1870 vote of at least three members. Local government requests for  
 1871 the state to surplus conservation or nonconservation lands,  
 1872 whether for purchase, ~~or~~ exchange, or any other means of  
 1873 transfer, must shall be expedited throughout the surplus  
 1874 process. Property jointly acquired by the state and other  
 1875 entities may not be surplus without the consent of all joint  
 1876 owners.

1877 Section 23. Subsection (2) of section 288.101, Florida  
 1878 Statutes, is amended to read:

1879 288.101 Florida Job Growth Grant Fund.—

1880 (2) The department and Enterprise Florida, Inc., may  
 1881 identify projects, solicit proposals, and make funding  
 1882 recommendations to the Governor, who is authorized to approve:

1883 (a) State or local public infrastructure projects to  
 1884 promote:

1885 1. Economic recovery in specific regions of this the

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1886 state;  
 1887 2. Economic diversification; or  
 1888 3. Economic enhancement in a targeted industry.  
 1889 (b) State or local public infrastructure projects to  
 1890 facilitate the development or construction of affordable  
 1891 housing. This paragraph is repealed July 1, 2033.  
 1892 (c) Infrastructure funding to accelerate the rehabilitation  
 1893 of the Herbert Hoover Di. The department or the South Florida  
 1894 Water Management District may enter into agreements, as  
 1895 necessary, with the United States Army Corps of Engineers to  
 1896 implement this paragraph.  
 1897 (d) ~~(e)~~ Workforce training grants to support programs at  
 1898 state colleges and state technical centers that provide  
 1899 participants with transferable, sustainable workforce skills  
 1900 applicable to more than a single employer, and for equipment  
 1901 associated with these programs. The department shall work with  
 1902 CareerSource Florida, Inc., to ensure programs are offered to  
 1903 the public based on criteria established by the state college or  
 1904 state technical center and do not exclude applicants who are  
 1905 unemployed or underemployed.  
 1906 Section 24. Section 420.0003, Florida Statutes, is amended  
 1907 to read:  
 1908 (Substantial rewording of section. See  
 1909 s. 420.0003, F.S., for present text.)  
 1910 420.0003 State housing strategy.—  
 1911 (1) LEGISLATIVE INTENT.—It is the intent of this act to  
 1912 articulate a state housing strategy that will carry the state  
 1913 toward the goal of ensuring that each Floridian has safe,  
 1914 decent, and affordable housing. This strategy must involve state

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and local governments working in partnership with communities and the private sector and must involve financial, as well as regulatory, commitment to accomplish this goal.

(2) POLICIES.—

(a) *Housing production and rehabilitation programs.*—

Programs to encourage housing production or rehabilitation must be guided by the following general policies, as appropriate for the purpose of the specific program:

1. State and local governments shall provide incentives to encourage the private sector to be the primary delivery vehicle for the development of affordable housing. When possible, state funds should be heavily leveraged to achieve the maximum federal, local, and private commitment of funds and be used to ensure long-term affordability. To the maximum extent possible, state funds should be expended to create new housing stock and be used for repayable loans rather than grants. Local incentives to stimulate private sector development of affordable housing may include establishment of density bonus incentives.

2. State and local governments should consider and implement innovative solutions to housing issues where appropriate. Innovative solutions include, but are not limited to:

a. Utilizing publicly held land to develop affordable housing through state or local land purchases, long-term land leasing, and school district affordable housing programs. To the maximum extent possible, state-owned lands that are appropriate for the development of affordable housing must be made available for that purpose.

b. Community-led planning that focuses on urban infill,

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flexible zoning, redevelopment of commercial property into mixed-use property, resiliency, and furthering development in areas with preexisting public services, such as wastewater, transit, and schools.

c. Project features that maximize efficiency in land and resource use, such as high density, high rise, and mixed use.

d. Mixed-income projects that facilitate more diverse and successful communities.

e. Modern housing concepts such as manufactured homes, tiny homes, 3D-printed homes, and accessory dwelling units.

3. State funds should be available only to local governments that provide incentives or financial assistance for housing. State funding for housing should not be made available to local governments whose comprehensive plans have been found not in compliance with chapter 163 and who have not entered into a stipulated settlement agreement with the department to bring the plans into compliance. State funds should be made available only for projects consistent with the local government's comprehensive plan.

4. Local governments are encouraged to enter into interlocal agreements, as appropriate, to coordinate strategies and maximize the use of state and local funds.

5. State-funded development should emphasize use of developed land, urban infill, and the transformation of existing infrastructure in order to minimize sprawl, separation of housing from employment, and effects of increased housing on ecological preservation areas. Housing available to the state's workforce should prioritize proximity to employment and services.

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(b) Public-private partnerships.—Cost-effective public-private partnerships must emphasize production and preservation of affordable housing.

1. Data must be developed and maintained on the affordable housing activities of local governments, community-based organizations, and private developers.

2. The state shall assist local governments and community-based organizations by providing training and technical assistance.

3. In coordination with local activities and with federal initiatives, the state shall provide incentives for public sector and private sector development of affordable housing.

(c) Preservation of housing stock.—The existing stock of affordable housing must be preserved and improved through rehabilitation programs and expanded neighborhood revitalization efforts to promote suitable living environments for individuals and families.

(d) Unique housing needs.—The wide range of need for safe, decent, and affordable housing must be addressed, with an emphasis on assisting the neediest persons.

1. State housing programs must promote the self-sufficiency and economic dignity of the people of this state, including elderly persons and persons with disabilities.

2. The housing requirements of special needs populations must be addressed through programs that promote a range of housing options bolstering integration with the community.

3. All housing initiatives and programs must be nondiscriminatory.

4. The geographic distribution of resources must provide

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for the development of housing in rural and urban areas.

5. The important contribution of public housing to the well-being of citizens in need shall be acknowledged through efforts to continue and bolster existing programs. State and local government funds allocated to enhance public housing must be used to supplement, not supplant, federal support.

(3) IMPLEMENTATION.—The state, in carrying out the strategy articulated in this section, shall have the following duties:

(a) State fiscal resources must be directed to achieve the following programmatic objectives:

1. Effective technical assistance and capacity-building programs must be established at the state and local levels.

2. The Shimberg Center for Housing Studies at the University of Florida shall develop and maintain statewide data on housing needs and production, provide technical assistance relating to real estate development and finance, operate an information clearinghouse on housing programs, and coordinate state housing initiatives with local government and federal programs.

3. The corporation shall maintain a consumer-focused website for connecting tenants with affordable housing.

(b) The long-range program plan of the department must include specific goals, objectives, and strategies that implement the housing policies in this section.

(c) The Shimberg Center for Housing Studies at the University of Florida, in consultation with the department and the corporation, shall perform functions related to the research and planning for affordable housing. Functions must include quantifying affordable housing needs, documenting results of

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programs administered, and inventorying the supply of affordable housing units made available in this state. The recommendations required in this section and a report of any programmatic modifications made as a result of these policies must be included in the housing report required by s. 420.6075. The report must identify the needs of specific populations, including, but not limited to, elderly persons, persons with disabilities, and persons with special needs, and may recommend statutory modifications when appropriate.

(d) The Office of Program Policy Analysis and Government Accountability (OPPAGA) shall evaluate affordable housing issues pursuant to the schedule set forth in this paragraph. OPPAGA may coordinate with and rely upon the expertise and research activities of the Shimberg Center for Housing Studies in conducting the evaluations. The analysis may include relevant reports prepared by the Shimberg Center for Housing Studies, the department, the corporation, and the provider of the Affordable Housing Catalyst Program; interviews with the agencies, providers, offices, developers, and other organizations related to the development and provision of affordable housing at the state and local levels; and any other relevant data. When appropriate, each report must recommend policy and statutory modifications for consideration by the Legislature. Each report must be submitted to the President of the Senate and the Speaker of the House of Representatives pursuant to the schedule. OPPAGA shall review and evaluate:

1. By December 15, 2023, and every 5 years thereafter, innovative affordable housing strategies implemented by other states, their effectiveness, and their potential for

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implementation in this state.

2. By December 15, 2024, and every 5 years thereafter, affordable housing policies enacted by local governments, their effectiveness, and which policies constitute best practices for replication across this state. The report must include a review and evaluation of the extent to which interlocal cooperation is used, effective, or hampered.

3. By December 15, 2025, and every 5 years thereafter, existing state-level housing rehabilitation, production, preservation, and finance programs to determine their consistency with relevant policies in this section and effectiveness in providing affordable housing. The report must also include an evaluation of the degree of coordination between housing programs of this state, and between state, federal, and local housing activities, and shall recommend improved program linkages when appropriate.

(e) The department and the corporation should conform the administrative rules for each housing program to the policies stated in this section, provided that such changes in the rules are consistent with the statutory intent or requirements for the program. This authority applies only to programs offering loans, grants, or tax credits and only to the extent that state policies are consistent with applicable federal requirements.

Section 25. Subsection (36) of section 420.503, Florida Statutes, is amended to read:

420.503 Definitions.—As used in this part, the term:

(36) "Qualified contract" has the same meaning as in 26 U.S.C. s. 42(h) (6) (F) in effect on the date of the preliminary determination certificate for the low-income housing tax credits

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for the development that is the subject of the qualified contract request, unless the Internal Revenue Code requires a different statute or regulation to apply to the development. The corporation shall deem a bona fide contract to be a qualified contract at the time the bona fide contract is presented to the owner and the initial ~~second earnest money~~ deposit is deposited in escrow in accordance with the terms of the bona fide contract, and, in such event, the corporation is deemed to have fulfilled its responsibility to present the owner with a qualified contract.

Section 26. Subsection (3) and paragraph (a) of subsection (4) of section 420.504, Florida Statutes, are amended to read:

420.504 Public corporation; creation, membership, terms, expenses.—

(3) The corporation is a separate budget entity and is not subject to control, supervision, or direction by the department ~~of Economic Opportunity~~ in any manner, including, but not limited to, personnel, purchasing, transactions involving real or personal property, and budgetary matters. The corporation shall consist of a board of directors composed of the Secretary of Economic Opportunity as an ex officio and voting member, or a senior-level agency employee designated by the secretary, one member appointed by the President of the Senate, one member appointed by the Speaker of the House of Representatives, and eight members appointed by the Governor subject to confirmation by the Senate from the following:

(a) One citizen actively engaged in the residential home building industry.

(b) One citizen actively engaged in the banking or mortgage

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banking industry.

(c) One citizen who is a representative of those areas of labor engaged in home building.

(d) One citizen with experience in housing development who is an advocate for low-income persons.

(e) One citizen actively engaged in the commercial building industry.

(f) One citizen who is a former local government elected official.

(g) Two citizens of the state who are not principally employed as members or representatives of any of the groups specified in paragraphs (a)-(f).

(4) (a) Members of the corporation shall be appointed for terms of 4 years, except that any vacancy shall be filled for the unexpired term. Vacancies on the board shall be filled by appointment by the Governor, the President of the Senate, or the Speaker of the House of Representatives, respectively, depending on who appointed the member whose vacancy is to be filled or whose term has expired.

Section 27. Subsection (30) of section 420.507, Florida Statutes, is amended to read:

420.507 Powers of the corporation.—The corporation shall have all the powers necessary or convenient to carry out and effectuate the purposes and provisions of this part, including the following powers which are in addition to all other powers granted by other provisions of this part:

(30) To prepare and submit to the Secretary of Economic Opportunity a budget request for purposes of the corporation, which request ~~must shall~~, notwithstanding the provisions of

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chapter 216 and in accordance with s. 216.351, contain a request for operational expenditures and separate requests for other authorized corporation programs. The request must include, for informational purposes, the amount of state funds necessary to use all federal housing funds anticipated to be received by, or allocated to, the state in the fiscal year in order to maximize the production of new, affordable multifamily housing units in this state. The request need not contain information on the number of employees, salaries, or any classification thereof, and the approved operating budget therefor need not comply with s. 216.181(8)-(10). The secretary may include within the department's budget request the corporation's budget request in the form as authorized by this section.

Section 28. The amendment made by this act to s. 420.507(30), Florida Statutes, expires July 1, 2033, and the text of that subsection shall revert to that in existence on June 30, 2023, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 29. Subsection (10) of section 420.5087, Florida Statutes, is amended to read:

420.5087 State Apartment Incentive Loan Program.—There is hereby created the State Apartment Incentive Loan Program for the purpose of providing first, second, or other subordinated mortgage loans or loan guarantees to sponsors, including for-profit, nonprofit, and public entities, to provide housing affordable to very-low-income persons.

(10) The corporation may prioritize a portion of the

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program funds set aside under paragraph (3)(d) for persons with special needs as defined in s. 420.0004(13) to provide funding for the development of newly constructed permanent rental housing ~~on a campus~~ that provides housing for persons in foster care or persons aging out of foster care pursuant to s. 409.1451. Such housing shall promote and facilitate access to community-based supportive, educational, and employment services and resources that assist persons aging out of foster care to successfully transition to independent living and adulthood. The corporation must consult with the Department of Children and Families to create minimum criteria for such housing.

Section 30. Section 420.50871, Florida Statutes, is created to read:

420.50871 Allocation of increased revenues derived from amendments to s. 201.15 made by this act.—Funds that result from increased revenues to the State Housing Trust Fund derived from amendments made to s. 201.15 made by this act must be used annually for projects under the State Apartment Incentive Loan Program under s. 420.5087 as set forth in this section, notwithstanding ss. 420.507(48) and (50) and 420.5087(1) and (3). The Legislature intends for these funds to provide for innovative projects that provide affordable and attainable housing for persons and families working, going to school, or living in this state. Projects approved under this section are intended to provide housing that is affordable as defined in s. 420.0004, notwithstanding the income limitations in s. 420.5087(2). Beginning in the 2023-2024 fiscal year and annually for 10 years thereafter:

(1) The corporation shall allocate 70 percent of the funds

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2205 provided by this section to issue competitive requests for  
 2206 application for the affordable housing project purposes  
 2207 specified in this subsection. The corporation shall finance  
 2208 projects that:

2209 (a) Both redevelop an existing affordable housing  
 2210 development and provide for the construction of a new  
 2211 development within close proximity to the existing development  
 2212 to be rehabilitated. Each project must provide for building the  
 2213 new affordable housing development first, relocating the tenants  
 2214 of the existing development to the new development, and then  
 2215 demolishing the existing development for reconstruction of an  
 2216 affordable housing development with more overall and affordable  
 2217 units.

2218 (b) Address urban infill, including conversions of vacant,  
 2219 dilapidated, or functionally obsolete buildings or the use of  
 2220 underused commercial property.

2221 (c) Provide for mixed use of the location, incorporating  
 2222 nonresidential uses, such as retail, office, institutional, or  
 2223 other appropriate commercial or nonresidential uses.

2224 (d) Provide housing near military installations in this  
 2225 state, with preference given to projects that incorporate  
 2226 critical services for servicemembers, their families, and  
 2227 veterans, such as mental health treatment services, employment  
 2228 services, and assistance with transition from active-duty  
 2229 service to civilian life.

2230 (2) From the remaining funds, the corporation shall  
 2231 allocate the funds to issue competitive requests for application  
 2232 for any of the following affordable housing purposes specified  
 2233 in this subsection. The corporation shall finance projects that:

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2234 (a) Propose using or leasing public lands. Projects that  
 2235 propose to use or lease public lands must include a resolution  
 2236 or other agreement with the unit of government owning the land  
 2237 to use the land for affordable housing purposes.

2238 (b) Address the needs of young adults who age out of the  
 2239 foster care system.

2240 (c) Meet the needs of elderly persons.

2241 (d) Provide housing to meet the needs in areas of rural  
 2242 opportunity, designated pursuant to s. 288.0656.

2243 (3) Under any request for application under this section,  
 2244 the corporation shall coordinate with the appropriate state  
 2245 department or agency and prioritize projects that provide for  
 2246 mixed-income developments.

2247 (4) This section does not prohibit the corporation from  
 2248 allocating additional funds to the purposes described in this  
 2249 section. In any fiscal year, if the funds allocated by the  
 2250 corporation to any request for application under subsections (1)  
 2251 and (2) are not fully used after the application and award  
 2252 processes are complete, the corporation may use those funds to  
 2253 supplement any future request for application under this  
 2254 section.

2255 (5) This section is repealed June 30, 2033.

2256 Section 31. The Division of Law Revision is directed to  
 2257 replace the phrase "this act" wherever it occurs in s.  
 2258 420.50871, Florida Statutes, as created by this act, with the  
 2259 assigned chapter number of this act.

2260 Section 32. Section 420.50872, Florida Statutes, is created  
 2261 to read:

2262 420.50872 Live Local Program.—

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2263 (1) DEFINITIONS.—As used in this section, the term:  
 2264 (a) "Annual tax credit amount" means, for any state fiscal  
 2265 year, the sum of the amount of tax credits approved under  
 2266 paragraph (3) (a), including tax credits to be taken under s.  
 2267 220.1878 or s. 624.51058, which are approved for taxpayers whose  
 2268 taxable years begin on or after January 1 of the calendar year  
 2269 preceding the start of the applicable state fiscal year.  
 2270 (b) "Eligible contribution" means a monetary contribution  
 2271 from a taxpayer, subject to the restrictions provided in this  
 2272 section, to the corporation for use in the State Apartment  
 2273 Incentive Loan Program under s. 420.5087. The taxpayer making  
 2274 the contribution may not designate a specific project, property,  
 2275 or geographic area of this state as the beneficiary of the  
 2276 eligible contribution.  
 2277 (c) "Live Local Program" means the program described in  
 2278 this section whereby eligible contributions are made to the  
 2279 corporation.  
 2280 (d) "Tax credit cap amount" means the maximum annual tax  
 2281 credit amount that the Department of Revenue may approve for a  
 2282 state fiscal year.  
 2283 (2) RESPONSIBILITIES OF THE CORPORATION.—The corporation  
 2284 shall:  
 2285 (a) Expend 100 percent of eligible contributions received  
 2286 under this section for the State Apartment Incentive Loan  
 2287 Program under s. 420.5087. However, the corporation may use up  
 2288 to \$25 million of eligible contributions to provide loans for  
 2289 the construction of large-scale projects of significant regional  
 2290 impact. Such projects must include a substantial civic,  
 2291 educational, or health care use and may include a commercial

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2292 use, any of which must be incorporated within or contiguous to  
 2293 the project property. The projects must provide a number of  
 2294 multifamily rental units which exceeds the number of units in  
 2295 the largest multifamily project within 30 miles by 50 percent.  
 2296 Such a loan must be made, except as otherwise provided in this  
 2297 subsection, in accordance with the practices and policies of the  
 2298 State Apartment Incentive Loan Program. Such a loan is subject  
 2299 to the competitive application process and may not exceed 25  
 2300 percent of the total project cost. The corporation must find  
 2301 that the loan provides a unique opportunity for investment  
 2302 alongside local government participation that would enable  
 2303 creation of a significant amount of affordable housing. Projects  
 2304 approved under this section are intended to provide housing that  
 2305 is affordable as defined in s. 420.0004, notwithstanding the  
 2306 income limitations in s. 420.5087(2).  
 2307 (b) Upon receipt of an eligible contribution, provide the  
 2308 taxpayer that made the contribution with a certificate of  
 2309 contribution. A certificate of contribution must include the  
 2310 taxpayer's name; its federal employer identification number, if  
 2311 available; the amount contributed; and the date of contribution.  
 2312 (c) Within 10 days after issuing a certificate of  
 2313 contribution, provide a copy to the Department of Revenue.  
 2314 (3) LIVE LOCAL TAX CREDITS; APPLICATIONS, TRANSFERS, AND  
 2315 LIMITATIONS.—  
 2316 (a) Beginning in the 2023-2024 fiscal year, the tax credit  
 2317 cap amount is \$100 million in each state fiscal year.  
 2318 (b) Beginning October 1, 2023, a taxpayer may submit an  
 2319 application to the Department of Revenue for an allocation of  
 2320 the tax credit cap for tax credits to be taken under either or

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both of s. 220.1878 or s. 624.51058.

1. The taxpayer shall specify in the application each tax for which the taxpayer requests a credit and the applicable taxable year. For purposes of s. 220.1878, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that year pursuant to s. 220.222. For purposes of s. 624.51058, a taxpayer may apply for a credit to be used for a prior taxable year before the date the taxpayer is required to file a return for that prior taxable year pursuant to ss. 624.509 and 624.5092. The Department of Revenue shall approve tax credits on a first-come, first-served basis.

2. Within 10 days after approving or denying an application, the Department of Revenue shall provide a copy of its approval or denial letter to the corporation.

(c) If a tax credit approved under paragraph (b) is not fully used for the specified taxable year for credits under s. 220.1878 or s. 624.51058 because of insufficient tax liability on the part of the taxpayer, the unused amount may be carried forward for a period not to exceed 10 years. For purposes of s. 220.1878, a credit carried forward may be used in a subsequent year after applying the other credits and unused carryovers in the order provided in s. 220.02(8).

(d) A taxpayer may not convey, transfer, or assign an approved tax credit or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, a tax credit under s. 220.1878 or s. 624.51058 may be conveyed, transferred, or assigned between members of an affiliated group

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of corporations if the type of tax credit under s. 220.1878 or s. 624.51058 remains the same. A taxpayer shall notify the Department of Revenue of its intent to convey, transfer, or assign a tax credit to another member within an affiliated group of corporations. The amount conveyed, transferred, or assigned is available to another member of the affiliated group of corporations upon approval by the Department of Revenue.

(e) Within any state fiscal year, a taxpayer may rescind all or part of a tax credit allocation approved under paragraph (b). The amount rescinded must become available for that state fiscal year to another eligible taxpayer as approved by the Department of Revenue if the taxpayer receives notice from the Department of Revenue that the rescindment has been accepted by the Department of Revenue. Any amount rescinded under this paragraph must become available to an eligible taxpayer on a first-come, first-served basis based on tax credit applications received after the date the rescindment is accepted by the Department of Revenue.

(f) Within 10 days after approving or denying the conveyance, transfer, or assignment of a tax credit under paragraph (d), or the rescindment of a tax credit under paragraph (e), the Department of Revenue shall provide a copy of its approval or denial letter to the corporation.

(g) For purposes of calculating the underpayment of estimated corporate income taxes under s. 220.34 and tax installment payments for taxes on insurance premiums or assessments under s. 624.5092, the final amount due is the amount after credits earned under s. 220.1878 or s. 624.51058 for contributions to eligible charitable organizations are

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deducted.

1. For purposes of determining if a penalty or interest under s. 220.34(2)(d)1. will be imposed for underpayment of estimated corporate income tax, a taxpayer may, after earning a credit under s. 220.1878, reduce any estimated payment in that taxable year by the amount of the credit.

2. For purposes of determining if a penalty under s. 624.5092 will be imposed, an insurer, after earning a credit under s. 624.51058 for a taxable year, may reduce any installment payment for such taxable year of 27 percent of the amount of the net tax due as reported on the return for the preceding year under s. 624.5092(2)(b) by the amount of the credit.

(4) PRESERVATION OF CREDIT.—If any provision or portion of this section, s. 220.1878, or s. 624.51058 or the application thereof to any person or circumstance is held unconstitutional by any court or is otherwise declared invalid, the unconstitutionality or invalidity does not affect any credit earned under s. 220.1878 or s. 624.51058 by any taxpayer with respect to any contribution paid to the Live Local Program before the date of a determination of unconstitutionality or invalidity. The credit must be allowed at such time and in such a manner as if a determination of unconstitutionality or invalidity had not been made, provided that nothing in this subsection by itself or in combination with any other provision of law may result in the allowance of any credit to any taxpayer in excess of \$1 of credit for each dollar paid to an eligible charitable organization.

(5) ADMINISTRATION; RULES.—

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(a) The Department of Revenue and the corporation may develop a cooperative agreement to assist in the administration of this section, as needed.

(b) The Department of Revenue may adopt rules necessary to administer this section, s. 220.1878, and s. 624.51058, including rules establishing application forms, procedures governing the approval of tax credits and carryforward tax credits under subsection (3), and procedures to be followed by taxpayers when claiming approved tax credits on their returns.

(c) Notwithstanding any provision of s. 213.053 to the contrary, sharing information with the corporation related to this tax credit is considered the conduct of the Department of Revenue's official duties as contemplated in s. 213.053(8)(c), and the Department of Revenue is specifically authorized to share information as needed to administer this program.

(d) By August 15, 2023, and by each August 15 thereafter, the Department of Revenue shall determine the 500 taxpayers with the greatest total corporate income or franchise tax due as reported on the taxpayer's return filed pursuant to s. 220.22 during the previous calendar year and notify those taxpayers of the existence of the Live Local Program and the process for obtaining an allocation of the tax credit cap. The Department of Revenue shall confer with the corporation in the drafting of the notification. The Department of Revenue may provide this notification by electronic means.

Section 33. Section 420.5096, Florida Statutes, is created to read:

420.5096 Florida Hometown Hero Program.—

(1) The Legislature finds that individual homeownership is

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vital to building long-term housing and financial security. With rising home prices, down payment and closing costs are often significant barriers to homeownership for working Floridians. Each person in Florida's hometown workforce is essential to creating thriving communities, and the Legislature finds that the ability of Floridians to reside within the communities in which they work is of great importance. Therefore, the Legislature finds that providing assistance to homebuyers in this state by reducing the amount of down payment and closing costs is a necessary step toward expanding access to homeownership and achieving safe, decent, and affordable housing for all Floridians.

(2) The Florida Hometown Hero Program is created to assist Florida's hometown workforce in attaining homeownership by providing financial assistance to residents to purchase a home as their primary residence. Under the program, a borrower may apply to the corporation for a loan to reduce the amount of the down payment and closing costs paid by the borrower by a minimum of \$10,000 and up to 5 percent of the first mortgage loan, not exceeding \$35,000. Loans must be made available at a zero percent interest rate and must be made available for the term of the first mortgage. The balance of any loan is due at closing if the property is sold, refinanced, rented, or transferred, unless otherwise approved by the corporation.

(3) For loans made available pursuant to s. 420.507(23)(a)1. or 2., the corporation may underwrite and make those mortgage loans through the program to persons or families who have household incomes that do not exceed 150 percent of the state median income or local median income, whichever is

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greater. A borrower must be seeking to purchase a home as a primary residence; a first-time homebuyer and a Florida resident; and employed full-time by a Florida-based employer. The borrower must provide documentation of full-time employment, or full-time status for self-employed individuals, of 35 hours or more per week. The requirement to be a first-time homebuyer does not apply to a borrower who is an active duty servicemember of a branch of the armed forces or the Florida National Guard, as defined in s. 250.01, or a veteran.

(4) Loans made under the Florida Hometown Hero Program may be used for the purchase of manufactured homes, as defined by s. 320.01(2)(b), which were constructed after July 13, 1994.

(5) This program is intended to be evergreen, and repayments for loans made under this program shall be retained within the program to make additional loans.

Section 34. Subsection (3) is added to section 420.531, Florida Statutes, to read:

420.531 Affordable Housing Catalyst Program.—

(3) The corporation may contract with the entity providing statewide training and technical assistance to provide technical assistance to local governments to establish selection criteria and related provisions for requests for proposals or other competitive solicitations for use or lease of government-owned real property for affordable housing purposes. The entity providing statewide training and technical assistance may develop best practices or other key elements for successful use of public property for affordable housing, in conjunction with technical support provided under subsection (1).

Section 35. Section 420.6075, Florida Statutes, is amended

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2495 to read:

2496 420.6075 Research and planning for affordable housing;  
2497 annual housing report.—

2498 (1) The research and planning functions of the department  
2499 shall include the collection of data on the need for affordable  
2500 housing in this state and the extent to which that need is being  
2501 met through federal, state, and local programs, in order to  
2502 facilitate planning to meet the housing needs in this state and  
2503 to enable the development of sound strategies and programs for  
2504 affordable housing. To fulfill this function, the Shimberg  
2505 Center for Housing Studies ~~Affordable Housing~~ at the University  
2506 of Florida shall perform the following functions:

2507 (a) Quantify affordable housing needs in this ~~the~~ state by  
2508 analyzing available data, including information provided through  
2509 the housing elements of local comprehensive plans, and identify  
2510 revisions in the housing element data requirements that would  
2511 result in more uniform, meaningful information being obtained.

2512 (b) Document the results since 1980 of all programs  
2513 administered by the department which provide for or act as  
2514 incentives for housing production or improvement. Data on  
2515 program results must include the number of units produced and  
2516 the unit cost under each program.

2517 (c) Inventory the supply of affordable housing units made  
2518 available through federal, state, and local programs. Data on  
2519 the geographic distribution of affordable units must show the  
2520 availability of units in each county and municipality.

2521 (2) By December 31 of each year, the Shimberg Center for  
2522 Housing Studies ~~Affordable Housing~~ shall submit to the  
2523 Legislature an updated housing report describing the supply of

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2524 and need for affordable housing. This annual housing report  
2525 shall include:

2526 (a) A synopsis of training and technical assistance  
2527 activities and community-based organization housing activities  
2528 for the year.

2529 (b) A status report on the degree of progress toward  
2530 meeting the housing objectives of the department's agency  
2531 functional plan.

2532 (c) Recommended housing initiatives for the next fiscal  
2533 year and recommended priorities for assistance to the various  
2534 target populations within the spectrum of housing need.

2535 (3) The Shimberg Center for Housing Studies ~~Affordable~~  
2536 ~~Housing~~ shall:

2537 (a) Conduct research on program options to address the need  
2538 for affordable housing.

2539 (b) Conduct research on training models to be replicated or  
2540 adapted to meet the needs of community-based organizations and  
2541 state and local government staff involved in housing  
2542 development.

2543 Section 36. Paragraph (a) of subsection (1) of section  
2544 553.792, Florida Statutes, is amended to read:

2545 553.792 Building permit application to local government.—

2546 (1) (a) Within 10 days of an applicant submitting an  
2547 application to the local government, the local government shall  
2548 advise the applicant what information, if any, is needed to deem  
2549 the application properly completed in compliance with the filing  
2550 requirements published by the local government. If the local  
2551 government does not provide written notice that the applicant  
2552 has not submitted the properly completed application, the

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application shall be automatically deemed properly completed and accepted. Within 45 days after receiving a completed application, a local government must notify an applicant if additional information is required for the local government to determine the sufficiency of the application, and shall specify the additional information that is required. The applicant must submit the additional information to the local government or request that the local government act without the additional information. While the applicant responds to the request for additional information, the 120-day period described in this subsection is tolled. Both parties may agree to a reasonable request for an extension of time, particularly in the event of a force majeure or other extraordinary circumstance. The local government must approve, approve with conditions, or deny the application within 120 days following receipt of a completed application. A local government shall maintain on its website a policy containing procedures and expectations for expedited processing of those building permits and development orders required by law to be expedited.

Section 37. Subsection (7) of section 624.509, Florida Statutes, is amended to read:

624.509 Premium tax; rate and computation.—

(7) Credits and deductions against the tax imposed by this section shall be taken in the following order: deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220 and the credit allowed under subsection (5), as these credits are limited by subsection (6); the credit allowed under s. 624.51057; the credit allowed under s.

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624.51058; all other available credits and deductions.

Section 38. Paragraph (c) of subsection (1) of section 624.5105, Florida Statutes, is amended to read:

624.5105 Community contribution tax credit; authorization; limitations; eligibility and application requirements; administration; definitions; expiration.—

(1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

(c) The total amount of tax credit which may be granted for all programs approved under this section and ss. 212.08(5)(p) and 220.183 is \$25 ~~\$14.5~~ million in the 2023-2024 ~~2022-2023~~ fiscal year and in each fiscal year thereafter for projects that provide housing opportunities for persons with special needs as defined in s. 420.0004 or homeownership opportunities for low-income or very-low-income households as defined in s. 420.9071 and \$4.5 million in the 2022-2023 fiscal year and in each fiscal year thereafter for all other projects.

Section 39. Section 624.51058, Florida Statutes, is created to read:

624.51058 Credit for contributions to the Live Local Program.—

(1) For taxable years beginning on or after January 1, 2023, there is allowed a credit of 100 percent of an eligible contribution made to the Live Local Program under s. 420.50872 against any tax due for a taxable year under s. 624.509(1) after deducting from such tax deductions for assessments made pursuant to s. 440.51; credits for taxes paid under ss. 175.101 and 185.08; credits for income taxes paid under chapter 220; and the credit allowed under s. 624.509(5), as such credit is limited by s. 624.509(6). An eligible contribution must be made to the Live

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Local Program on or before the date the taxpayer is required to file a return pursuant to ss. 624.509 and 624.5092. An insurer claiming a credit against premium tax liability under this section is not required to pay any additional retaliatory tax levied under s. 624.5091 as a result of claiming such credit. Section 624.5091 does not limit such credit in any manner.

(2) Section 420.50872 applies to the credit authorized by this section.

Section 40. (1) The Department of Revenue is authorized, and all conditions are deemed met, to adopt emergency rules under s. 120.54(4), Florida Statutes, for the purpose of implementing provisions related to the Live Local Program created by this act. Notwithstanding any other law, emergency rules adopted under this section are effective for 6 months after adoption and may be renewed during the pendency of procedures to adopt permanent rules addressing the subject of the emergency rules.

(2) This section expires July 1, 2026.

Section 41. For the 2023-2024 fiscal year, the sum of \$100 million in nonrecurring funds from the General Revenue Fund is appropriated to the Florida Housing Finance Corporation to implement the Florida Hometown Hero Housing Program established in s. 420.5096, Florida Statutes, as created by this act.

Section 42. For the 2023-2024 fiscal year, the sum of \$252 million in nonrecurring funds from the Local Government Housing Trust Fund is appropriated in the Grants and Aids - Housing Finance Corporation (HFC) - State Housing Initiatives Partnership (SHIP) Program appropriation category to the Florida Housing Finance Corporation.

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Section 43. For the 2023-2024 fiscal year, the sum of \$150 million in recurring funds and \$109 million in nonrecurring funds from the State Housing Trust Fund is appropriated in the Grants and Aids - Housing Finance Corporation (HFC) - Affordable Housing Programs appropriation category to the Florida Housing Finance Corporation. The recurring funds are appropriated to implement s. 420.50871, Florida Statutes, as created by this act.

Section 44. For the 2022-2023 fiscal year, the sum of \$100 million in nonrecurring funds from the General Revenue Fund is appropriated to the Florida Housing Finance Corporation to implement a competitive assistance loan program for new construction projects in the development pipeline that have not commenced construction and are experiencing verifiable cost increases due to market inflation. These funds are intended to support the corporation's efforts to maintain the viability of projects in the development pipeline as the unprecedented economic factors coupled with the housing crisis makes it of upmost importance to deliver much-needed affordable housing units in communities in a timely manner. Eligible projects are those that accepted an invitation to enter credit underwriting by the corporation for funding during the period of time of July 1, 2020, through June 30, 2022. The corporation may establish such criteria and application processes as necessary to implement this section. The unexpended balance of funds appropriated to the corporation as of June 30, 2023, shall revert and is appropriated to the corporation for the same purpose for the 2023-2024 fiscal year. Any funds not awarded by December 1, 2023, must be used for the State Apartment Incentive

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2669 Loan Program under s. 420.5087, Florida Statutes. This section  
2670 is effective upon becoming a law.

2671 Section 45. The Legislature finds and declares that this  
2672 act fulfills an important state interest.

2673 Section 46. Except as otherwise expressly provided in this  
2674 act and except for this section, which shall take effect upon  
2675 becoming a law, this act shall take effect July 1, 2023.



The Florida Senate  
**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Meeting Date

Committee

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Phone

Address

Street

Email

City

State

Zip

Speaking:

☐ For

☐ Against

☐ Information

**OR**

Waive Speaking:

☒ In Support

☐ Against

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I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:

Fla. League of Cities



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. 511.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

2/22/2023

Meeting Date

Appropriations

Committee

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SB 102

Bill Number or Topic

235484

Amendment Barcode (if applicable)

Name

Commissioner Michelle Lincoln

Phone

Address

Street

420 17th Court Gulf  
Marathon FL 33050

City

State

Zip

Email

~~mt~~ Lincoln-michelle@  
MonroeCounty-tl.gov

Speaking:

☒ For

☐ Against

☐ Information

**OR**

Waive Speaking:

☐ In Support

☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

Monroe County Commissioner  
Second Vice President, Florida Assoc of Counties

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Meeting Date

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Phone

Address

Street

Email

City

State

Zip

Speaking:

☐ For

☐ Against

☐ Information

**OR**

Waive Speaking:

☒ In Support

☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2-22-23

Meeting Date

SB 102

Bill Number or Topic

235484

Amendment Barcode (if applicable)

Committee

Name

Luis Gonzalez

MAYOR  
City of Marathon

Phone

305 481-6189

Address

8055 Tuna Dr.

Email

Gonzalez 617 @ Comcast-net

Street

Marathon

City

FL

State

33050

Zip

Speaking:

☐ For

☐ Against

☐ Information

OR

Waive Speaking:

☒ In Support

☐ Against

PLEASE CHECK ONE OF THE FOLLOWING:



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

SB 102 235484

2-22-23

Meeting Date

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Bill Number or Topic

Approp.

Committee

235484

Amendment Barcode (if applicable)

Name Lynn Landry Council member City of  
Marathon

Phone 305-731-4161

Address 863 86th St Ocean  
Street

Email Lynfire@bellsouth.net

Marathon  
City

FL  
State

33050  
Zip

Speaking: ☐ For ☐ Against ☐ Information

OR

Waive Speaking: ☒ In Support ☐ Against

PLEASE CHECK ONE OF THE FOLLOWING:

☒ I am appearing without  
compensation or sponsorship.

☐ I am a registered lobbyist,  
representing:

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

# APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/22/23

Meeting Date

Appropriations

Committee

SB102

Bill Number or Topic

235484 DE

Amendment Barcode (if applicable)

Name

JEFFREY SHARKEY

Phone

850 224 1660

Address

1510 Ecology Dr TCH, FL

Email

JEFFREYSHARKEY@gmail.com

Street

TCH

FL

32301

City

State

Zip

Speaking:

☐

For

☐

Against

☐

Information

OR

Waive Speaking:

☒

In Support

☐

Against

## PLEASE CHECK ONE OF THE FOLLOWING:

☐

I am appearing without  
compensation or sponsorship.

☒

I am a registered lobbyist,  
representing:

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

WENDOVER HOUSING PARTNERS

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate  
**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2.22.23

Meeting Date

Appropriations

Committee

SB 102

Bill Number or Topic

~~235484 DE~~

Amendment Barcode (if applicable)

Name

Mark Hendrickson

Phone

850.671.5601

Address

1404 Alban Ave

Street

Email

mark@thehendricksoncompany.com

City

Tallahassee

State

FL

Zip

32301

Speaking:



For

☐ Against



Information

**OR**

Waive Speaking:



In Support



Against

**PLEASE CHECK ONE OF THE FOLLOWING:**



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:

Florida Association of Local  
Housing Finance Authorities



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

02/22/23

Meeting Date

Appropriations

Committee

SB 102

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Jackson Oberlink

Phone

772-532-1371

Address

1605 Airport Drive

Street

Email

jackson@floridaforall.vote

Tallahassee

City

FL

State

32304

Zip

Speaking:

☐ For

☒ Against

☐ Information

**OR**

Waive Speaking:

☐ In Support

☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:

Florida  
Rising



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)



The Florida Senate

# APPEARANCE RECORD

2/22/23  
Meeting Date

SB 102

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Committee

Amendment Barcode (if applicable)

Name

Janei Fernandez

Phone

31761-2274

Address

City Santa Monica

Email

Street

6201 Sunset Dr. S. Miami FL 33143

City

State

Zip

Speaking:

☒ For

☐ Against

☐ Information

**OR**

Waive Speaking:

☐ In Support

☐ Against

## PLEASE CHECK ONE OF THE FOLLOWING:

☐

I am appearing without  
compensation or sponsorship.

☐

I am a registered lobbyist,  
representing:

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

**THE FLORIDA SENATE**  
**APPEARANCE RECORD**

(Deliver BOTH copies of this form to the Senator or Senate Professional Staff conducting the meeting)

2/22/2023

Meeting Date

102

Bill Number (if applicable)

Topic Housing

Amendment Barcode (if applicable)

Name Samantha Padgett

Job Title General Counsel / VP of Gov't Relations

Address 230 S Adams St.

Street

Phone (850) 224-2250

Tallahassee, FL 32301

City

State

Zip

Email spadgett@fla.org

Speaking: ☒ For ☐ Against ☐ Information

Waive Speaking: ☒ In Support ☐ Against  
(The Chair will read this information into the record.)

Representing Florida Restaurant and Lodging Association

Appearing at request of Chair: ☐ Yes ☒ No

Lobbyist registered with Legislature: ☒ Yes ☐ No

While it is a Senate tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this meeting. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard.

This form is part of the public record for this meeting.

S-001 (10/14/14)

02/22/2023

Meeting Date

Appropriations

Committee

The Florida Senate

## APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

SB 0102 Housing

Bill Number or Topic

Amendment Barcode (if applicable)

954-850-7262

Name

Ivonne Fernandez - AARP

Phone

Address

3750 NW 87th Ave - Suite 650

Email

ifernandez@aarp.org

Street

Doral

City

FL

State

33178

Zip

Speaking:

☐

For

☐

Against

☐

Information

OR

Waive Speaking:

☒

In Support

☐

Against

### PLEASE CHECK ONE OF THE FOLLOWING:

☐

I am appearing without  
compensation or sponsorship.

☒

I am a registered lobbyist,  
representing:

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

AARP

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate  
**APPEARANCE RECORD**

2/22/23

SB 102

Meeting Date  
APPROPRIATIONS

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Bill Number or Topic

Committee  
Name LOUIS ORLOFF

Amendment Barcode (if applicable)  
7774929090

Address 555 5th AVE NE

Email LOUIS@ORLOFFADVHS

ST Pete FL 33701

City State Zip

Speaking: ☐ For ☐ Against ☐ Information

OR

Waive Speaking: ☒ In Support ☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☒ I am appearing without  
compensation or sponsorship.

☐ I am a registered lobbyist,  
representing:

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc);  
sponsored by:

SPONSOR OF 1994 RAILS TO TRAILS

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/22/23  
Meeting Date

SPB 102  
Bill Number or Topic

Appropriations  
Committee

Amendment Barcode (if applicable)

Name Jimmy Chestnut (Chestnut)

Phone 813 374 8251

Address 12318 Walter Hunter Rd  
Street

Email \_\_\_\_\_

Lithia FL 33547  
City State Zip

Speaking: ☐ For ☐ Against ☐ Information

**OR**

Waive Speaking: ☒ In Support ☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☒ I am appearing without  
compensation or sponsorship.

☐ I am a registered lobbyist,  
representing:

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. 511.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate  
**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/22/23

Meeting Date

Appropriations

Committee

SB 102

Bill Number or Topic

Amendment Barcode (if applicable)

Name Erin Ballas

Phone 850 728 6387

Address 730 East Park Ave

Street

Email erinballas@paconsultants.com

Tallahassee

City

FL

State

32301

Zip

Speaking: ☐ For ☐ Against ☐ Information **OR** Waive Speaking: ☒ In Support ☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐ I am appearing without  
compensation or sponsorship.

☒ I am a registered lobbyist,  
representing:

The Florida Chapter  
of the Nation Waste and Recycling Association

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/22/2023

Meeting Date

SB102

Bill Number or Topic

APPROPRIATIONS

Committee

Amendment Barcode (if applicable)

Name

CHIP TATUM

Phone

321-277-8401

Address

200 E. ROBINSON ST 900

Email

CHIP@FAAHQ.ORG

Street

ORLANDO

FL

32801

City

State

Zip

Speaking:

☐ For

☐ Against

☐ Information

OR

Waive Speaking:

☒ In Support

☐ Against

PLEASE CHECK ONE OF THE FOLLOWING:



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

02/22/23

Meeting Date

Appropriations

Committee

SB102

Bill Number or Topic

Amendment Barcode (if applicable)

Name

Yenisbel Vilorio

Phone

786-419-6099

Address

PO Box 260230

Email

Yenisbel@StateInnovation.org

Street

Madison

City

W;

State

53726-0230

Zip

Speaking:

☐ For

☐ Against

☐ Information

**OR**

Waive Speaking:

☐ In Support

☒ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:

State Innovation  
Exchange Action



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)



2/22/23

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

102

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name

Andy Gonzalez

Phone

850-224-1400

Address

200 S. Monroe St

Email

andyg@florida Realtors .org

Street

Tallahassee

FL

32301

City

State

Zip

Speaking:

☐ For

☐ Against

☐ Information

**OR**

Waive Speaking:

☒ In Support

☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:

Florida Realtors



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/22/2023

Meeting Date

Appropriations

Committee

Bob McKee

Name

Phone

850 766-1952

Address

100 S Monroe

Email

bmckee@fl-counties.ca

Street

Tallahassee

FL

32308

City

State

Zip

Speaking: ☐ For ☐ Against ☐ Information

**OR**

Waive Speaking: ☒ In Support ☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐ I am appearing without  
compensation or sponsorship.

☒ I am a registered lobbyist,  
representing:

Florida Association  
of Counties

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](https://www.flsenate.gov/2020-2022-Joint-Rules.pdf)

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

SIB 102

Bill Number or Topic

Amendment Barcode (if applicable)

2/22/23  
Meeting Date

Approps  
Committee

Name

Cardyn Johnson

Phone

850-521-1200

Address

136 S Bronough St  
Street

Email

cjohnson@flchamber.com

Tallahassee  
City

FL  
State

32301  
Zip

Speaking:

☐

For

☐

Against

☐

Information

**OR**

Waive Speaking:

☒

In Support

☐

Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐

I am appearing without  
compensation or sponsorship.

☒

I am a registered lobbyist,  
representing:

FL Chamber of  
Commerce

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate  
**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/22/23

Meeting Date

A props

Committee

SB 102

Bill Number or Topic

Amendment Barcode (if applicable)

Name

~~Davis~~ ~~6042~~ Rebecca O'Hara

Phone

701-3076

Address

P.O. Box 1757

Street

Email

DCR02@FCcities.com

Tallahassee

City

FL

State

32302

Zip

Speaking:

☐ For

☐ Against

☐ Information

**OR**

Waive Speaking:

☒ In Support

☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:

Florida League of Cities



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

2/22/23

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

SB 102

Bill Number or Topic

Appropriations

Committee

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Name Christie Arnold

Phone 407-312-5374

Address 201 West Park Avenue

Street

Email car Arnold@flaccb.org

Tallahassee

City

FL

State

32301

Zip

Speaking: ☐ For ☐ Against ☐ Information

OR

Waive Speaking: ☒ In Support ☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐ I am appearing without  
compensation or sponsorship.

☒ I am a registered lobbyist,  
representing: Florida  
Conference of  
Catholic Bishops

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. 511.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

2/22/2023

Meeting Date

The Florida Senate

## APPEARANCE RECORD

Deliver both copies of this form to  
Senate professional staff conducting the meeting

SB 102

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name

Jessica Hunter

Phone

850-694-1216

Address

227 South Adams Street

Email

jessica@frf.org

Street

Tallahassee

FL

32301

City

State

Zip

Speaking:

☐

For

☐

Against

☐

Information

OR

Waive Speaking:

☒

In Support

☐

Against

### PLEASE CHECK ONE OF THE FOLLOWING:

☐

I am appearing without  
compensation or sponsorship.

☒

I am a registered lobbyist,  
representing:

Florida Retail Federation

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

The Florida Senate

# APPEARANCE RECORD

2/22/23

Meeting Date

102

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Key West Attraction  
Committee Association

Amendment Barcode (if applicable)

Name Andrew Morawski Phone 727/741-0085

Address 907 Whitehead St Email Hemingway Home Key West  
Street @gmail.com

Key West FL 33044  
City State Zip

Speaking: ☐ For ☐ Against ☐ Information **OR** Waive Speaking: ☒ In Support ☐ Against

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

2/22/23

Meeting Date

SB 102

Bill Number or Topic

Deliver both copies of this form to  
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Committee

Amendment Barcode (if applicable)

Name

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Phone

813-326-1002

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Zip

Speaking: ☐ For ☐ Against ☐ Information

**OR**

Waive Speaking: ☐ In Support ☒ Against

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5-001 (08/10/2021)



The Florida Senate

**APPEARANCE RECORD**

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2-22-23

Meeting Date

SB 102

Bill Number or Topic

Committee

Amendment Barcode (if applicable)

Name

Leah Allen

Phone

239-738-2714

Address

Street

Email

City

State

Zip

Speaking:

☐ For

☐ Against

☐ Information

**OR**

Waive Speaking:

☐ In Support

☒ Against

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S-001 (08/10/2021)

2/22/23

Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

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SB 102

Bill Number or Topic

Committee

Name

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Phone

803-614-2943

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City

State

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Speaking:

☐

For

☐

Against

☐

Information

**OR**

Waive Speaking:

☐

In Support

☒

Against

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5-001 (08/10/2021)

2/22/23  
Meeting Date

The Florida Senate  
**APPEARANCE RECORD**

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SB 102  
Bill Number or Topic

Amendment Barcode (if applicable)

Committee

Name

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Speaking:

☐

For

☒

Against

☐

Information

**OR**

Waive Speaking:

☐

In Support

☐

Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐

I am appearing without  
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☐

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representing:

☐

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S-001 (08/10/2021)

2/22/23

Meeting Date

Appropriations

Committee

Name Adam Basford

Address 516 N Adams St

Street

Tallahassee

City

FL

State

32301

Zip

The Florida Senate

## APPEARANCE RECORD

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102

Bill Number or Topic

Amendment Barcode (if applicable)

Phone 850-224-7103

Email abasford@aif.com

Speaking: ☐ For ☐ Against ☐ Information **OR** Waive Speaking: ☒ In Support ☐ Against

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Associated Industries of Florida

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S-001 (08/10/2021)

**The Florida Senate**  
**BILL ANALYSIS AND FISCAL IMPACT STATEMENT**

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

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Prepared By: The Professional Staff of the Committee on Appropriations

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BILL: CS/SB 106

INTRODUCER: Appropriations Committee, and Senator Brodeur

SUBJECT: Florida Shared-Use Nonmotorized Trail Network

DATE: February 24, 2023

REVISED: \_\_\_\_\_

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	Price	Vickers	TR	<b>Favorable</b>
2.	Nortelus	Sadberry	AP	<b>Fav/CS</b>

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**Please see Section IX. for Additional Information:**

COMMITTEE SUBSTITUTE - Substantial Changes

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**I. Summary:**

CS/SB 106 expands the existing Shared-Use Nonmotorized (SUN) Trail Network and enhances coordination of the state's trail system with the Florida Wildlife Corridor. Specifically, the bill:

- Prioritizes the development of "regionally significant trails" which are defined as trails crossing multiple counties; serving economic and ecotourism development; showcasing the state's wildlife areas, ecology, and natural resources; and serving as main corridors for trail connectedness across the state.
- Enhances the planning, coordination, and marketing of the state's bicycle and pedestrian trail system and the Wildlife Corridor.
- Stipulates that trails developed within the Wildlife Corridor maximize the use of previously disturbed lands, such as abandoned roads and railroads, canal corridors, and drainage berms, and be compatible with applicable land use provisions.
- Requires the Florida Department of Transportation (FDOT) to erect uniform signage identifying trails that are part of the SUN Trail Network and to submit a periodic report on the status of the SUN Trail Network.
- Authorizes the FDOT and local governments to enter into sponsorship agreements for trails and to use associated revenues for maintenance, signage, and related amenities.
- Recognizes "trail town" communities and directs specified entities to promote the use of trails as economic assets, including the promotion of trail-based tourism.
- Increases recurring funding for the SUN Trail Network from \$25 million to \$50 million and provides a non-recurring appropriation of \$200 million to plan, design, and construct the SUN Trail Network.

The additional fiscal impact of the bill is unknown. See the “Fiscal Impact Statement” heading for more information.

## II. Present Situation:

For ease of organization and readability, following an overview, the present situation is discussed in conjunction with the effect of the proposed changes.

### Florida Greenways and Trails System

In 1995, the Legislature created the Florida Greenways Coordinating Council (FGCC), tasking the FGCC with promoting the creation of a statewide greenways and trails system and designating the FDEP as the lead agency of the system.<sup>1</sup> The FGCC published a five-year implementation plan for the Florida Greenways and Trails System (FGTS) in 1998.<sup>2</sup> The plan contained a multiuse recreational Opportunity Trail Map for connecting Florida’s greenways and trails, providing a review of existing greenways and trails and making recommendations to complete the system.

In 1999, the Legislature created the Florida Greenways and Trails Council (the Council) as recommended by the 1998 Plan. Among other duties, the Council, then and now, facilitates establishment and expansion of a statewide system of greenways and trails for recreational and conservation purposes, including:

- Recommending priorities for critical links in the FGTS;
- Reviewing recommendations for acquisition funding;
- Reviewing proposals for lands to be designated as part of the FGTS; and
- Recommending updates to the implementation plan for the FGTS.<sup>3</sup>

In 2013, the FDEP published the *2013-2017 Florida Greenways and Trails System Plan*, the first update to the FGTS since the 1998 Plan was published.<sup>4</sup> The Office of Greenways and Trails (OGT)<sup>5</sup> within the FDEP, using the 1998 Land Trails Opportunity Map, established criteria to help identify priority land trail corridors within the FGTS, as opposed to priority segments, allowing for identification of potential long-distance trail corridors. The multi-county approach assisted in identification of gaps in connectivity across jurisdictional boundaries and in

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<sup>1</sup> Chapter 95-260, L.O.F.

<sup>2</sup> Executive Summary available at FDEP, *Connecting Florida Communities with Greenways and Trails Plan: A Summary of the Five Year Implementation Plan for the Florida Greenways and Trails System* (1998), available at [1998FGTSPanExecutiveSummary\\_0.pdf \(floridadep.gov\)](https://www.floridadep.gov/1998FGTSPanExecutiveSummary_0.pdf) (last visited August 19, 2022).

<sup>3</sup> Section 260.0142(4), F.S.

<sup>4</sup> FDEP, *Florida Greenways & Trails System Plan 2019-2023*, at p. 6, available at [FL-Greenway+Trails-System-Plan- \(floridadep.gov\)](https://www.floridadep.gov/FL-Greenway+Trails-System-Plan-) (last visited August 19, 2022).

<sup>5</sup> The OGT is tasked with fulfilling Chapter 260, F.S., the Florida Greenways and Trails Act. The Office leads, plans, and facilitates the development of an interconnected FGTS, through coordinated efforts with state and local partners, to compile local trails data from cities, counties, and other land managing entities into one inclusive system. *Id.* at p. 4.

encouraging regional planning to close those gaps.<sup>6</sup> The FGTS Plan and Maps are currently undergoing a third update for the 2024-2028 Fiscal Years.<sup>7</sup>

The FDEP is authorized to acquire lands, both public and private, to establish and expand a statewide system of greenways and trails for recreational and conservation purposes, using funds from the Florida Forever Trust Fund distributed to the FDEP for acquisition of lands under the Florida Greenways and Trails Program, and to designate lands as part of the FGTS.<sup>8</sup> According to the *2019-2023 Florida Greenways and Trails System Plan*, “Since January 2013, 59 projects totaling over 225,000 acres and 756 trail miles have been designated in the statewide Greenways and Trails System including state trails and parks, national forest lands and trails, locally managed greenways and trails, blueways and many other areas.”<sup>9</sup>

### **Florida Shared-Use Nonmotorized (SUN) Trail Network**

The Legislature continued working on trail connectivity in 2014 by authorizing the FDOT to use appropriated funds to support establishment of a statewide system of interconnected multiuse trails and to pay the costs of planning, land acquisition, design, and construction of trail projects and related facilities.<sup>10</sup>

The FDOT must include projects to be funded under that law in the FDOT’s work program. However, a funded project must be operated and maintained by an entity other than the FDOT upon completion of construction. The FDOT is not obligated to provide funds for the operation and maintenance of a trails project.<sup>11</sup>

In 2015, the Legislature formally created the Florida Shared-Use Nonmotorized Trail Network (SUN Trail Network)<sup>12</sup> *as a component of the FGTS*. The SUN Trail Network “consists of multiuse trails or shared-use paths physically separated from motor vehicle traffic and constructed with asphalt, concrete, or another hard surface which, by virtue of design, location, extent of connectivity or potential connectivity, and allowable uses, provides nonmotorized transportation opportunities for bicyclists and pedestrians statewide between and within a wide range of points of origin and destinations, including, but not limited to, communities,

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<sup>6</sup> *Supra*, note 4. The FDEP’s resulting Land Trails Opportunity Maps are “the state companion to community greenways and trails and bicycle and pedestrian master plans, and [encompass] a combination of paved and unpaved, multiple and single-use trails.”

<sup>7</sup> See the 2024-2028 FGTS Plan and Maps Update Schedule at FDEP, *Florida Greenways and Trails System Plan and Maps*, available at [Florida Greenways and Trails System Plan and Maps | Florida Department of Environmental Protection](#) (last visited January 10, 2023).

<sup>8</sup> Chapter 260 and s. 259.105(3)(h), F.S. “Designation” of lands means the identification and inclusion of specific lands and waterways as part of the statewide system of greenways and trails pursuant to a formal public process, including the specific written consent of the landowner when private property is to be used for trail purposes. When the FDEP determines that public access is appropriate for greenways and trails, written authorization must be granted by the landowner to the FDEP permitting public access to all or a specified part of the landowner’s property. Section 260.013(3), F.S. The processes for solicitation, application, evaluation, and selection of lands to be acquired or developed, and for designation of public conservation or recreational lands and waterways and for private lands and waterways, are set out in Fla. Admin. Code R. 62S-1.

<sup>9</sup> *Supra*, note 7.

<sup>10</sup> Chapters 2014-50 and 2014-53, L.O.F.

<sup>11</sup> Section 335.065(4)(b), F.S.

<sup>12</sup> Chapter 2015-228, L.O.F.

conservation areas, state parks, beaches, and other natural or cultural attractions for a variety of trip purposes, including work, school, shopping, and other personal business, as well as social, recreational, and personal fitness purposes.”<sup>13</sup>

The FDOT is currently required to allocate a minimum of \$25 million annually for purposes of funding and maintaining projects within the network and must include network projects in its work program.<sup>14</sup> The FDOT is also authorized to enter into an agreement with a local government or other agency of the state to transfer maintenance responsibilities, or with a not-for-profit entity or private sector business or entity to provide maintenance services, on an individual network component.<sup>15</sup>

The FDOT advises that the full network will encompass approximately 4,000 miles of trails, with one-third currently open for use. Since 2015, 25 projects have been completed, 38 are funded in the current work program, and 45 are planned for future development. From 2017 to 2027, over \$303 million in project phases have been funded by the SUN Trail program.<sup>16</sup>

### **Florida Wildlife Corridor**

The 2021 Legislature created the Florida Wildlife Corridor Act to “create incentives for conservation and sustainable development while sustaining and conserving green infrastructure that acts as the foundation of the state’s economy and quality of life[.]”<sup>17</sup> The Legislature also appropriated \$300 million,<sup>18</sup> directing the FDEP to encourage and promote investments in areas that protect and enhance the Wildlife Corridor by establishing a “network of connected wildlife habitats required for the long-term survival of and genetic exchange amongst regional wildlife populations which serves to prevent fragmentation by providing ecological connectivity of the lands needed to furnish adequate habitats and allow safe movement and dispersal.”<sup>19</sup>

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<sup>13</sup> Section 339.81(2), F.S. The FDOT describes the network as follows: “The SUN Trail Network is the statewide system of high-priority (strategic) paved trail corridors for bicyclists and pedestrians. Today, the SUN Trail network includes a combination of existing, planned, and conceptual multiple-use trails; it is a refined version of the Florida Greenways and Trails System (FGTS) Plan’s Land Trails Priority Network. The FGTS is developed and overseen by the Florida Department of Environmental Protection. Not all trails are within the SUN Trail Network. Implementing projects in the SUN Trail Network increases the reliability of Florida’s transportation system. FDOT Systems Implementation Office, *Shared-Use Nonmotorized (SUN) Trail Program*, available at [Shared-Use Nonmotorized \(SUN\) Trail Program \(fdot.gov\)](https://www.fdot.gov/sites/default/files/2022-10/Shared-Use%20Nonmotorized%20(SUN)%20Trail%20Program.pdf) (last visited October 26, 2022).

<sup>14</sup> Section 339.81(5), F.S.

<sup>15</sup> Section 339.81(6), F.S.

<sup>16</sup> See the Senate Transportation Committee Meeting Packet, January 17, 2023, p.16, FDOT SUN Trail Program Presentation, available at [10027\\_MeetingPacket\\_5583\\_3.pdf \(flsenate.gov\)](https://www.flsenate.gov/committees/transportation/10027-MeetingPacket_5583_3.pdf) (last visited January 21, 2023).

<sup>17</sup> Section 259.1055(3), F.S.

<sup>18</sup> Chapter 2021-37, L.O.F., s. 152.

<sup>19</sup> Section 259.1055(4)(g), F.S.



The Florida Wildlife Corridor (Wildlife Corridor) is statutorily defined as “the conserved lands”<sup>20</sup> and “opportunity areas”<sup>21</sup> defined by the FDEP as priority one, two, and three categories of the Florida Ecological Greenways Network (FEGN).<sup>22</sup> The FEGN “is the primary data layer used to inform the Florida Forever [] and other state, federal, and regional land acquisition programs regarding the most important ecological corridors and intact landscapes across the state for protection of Florida’s native wildlife, ecosystem services, and ecological resiliency.”<sup>23</sup> The priority-category lands “are the most important for protecting [an] ecologically functional connected statewide network of public and private conservation lands.”<sup>24, 25</sup>

The Governor and Cabinet, sitting as the Board of Trustees of the Internal Improvement Trust Fund (the Board) are currently authorized to spend appropriated funds to acquire the fee or less-than-fee interest in lands for a variety of conservation and recreational purposes.<sup>26</sup> Among the authorized uses of the funds is the provision of recreational trails for natural resource-based recreation and other outdoor recreation on any part of any site compatible with conservation purposes.<sup>27</sup>

The Acquisition and Restoration Council<sup>28</sup> provides assistance to the Board in reviewing the recommendations and plans for state-owned lands acquired under s. 253.034 (State-owned lands; uses) and Chapter 259 (Land Acquisitions for Conservation and Recreation).<sup>29</sup> A proposal for a project may be implemented only if adopted by the council and approved by the Board.<sup>30</sup>

The FDEP notes that the existing Wildlife Corridor “encompasses nearly 17.7 million acres – 9.6 million acres (54%) that are already protected and 8.1 million acres (46%) of remaining

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<sup>20</sup> Defined in s. 259.1055(4)(a), F.S., to mean “federal, state, or local lands owned or managed for conservation purposes, including, but not limited to, federal, state, and local parks; federal and state forests; wildlife management areas; wildlife refuges; military bases and airports with conservation lands; properties owned by land trust and managed for conservation; and privately owned land with a conservation easement, including, but not limited to, ranches, forestry operations, and groves.”

<sup>21</sup> “[T]hose lands and waters within the Florida wildlife corridor which are not conserved lands and the green spaces within the Florida wildlife corridor which lack conservation status, are contiguous to or between conserved lands, and provide an opportunity to develop the Florida wildlife corridor into a statewide conservation network.” Section 259.1055(4)(e), F.S.

<sup>22</sup> Section 259.1055(4)(d), F.S. For a 2021 layered map reflecting the Wildlife Corridor, Florida Forever Projects and Acquisitions, and FEGN Priority Levels 1-3, see the FDEP’s map available at [Florida Forever and Florida Ecological Greenways Network \(FEGN\) \(floridadep.gov\)](https://floridadep.gov/sites/default/files/Florida_Forever_and_Florida_Ecological_Greenways_Network_(FEGN)_floridadep.gov) (last visited November 15, 2022).

<sup>23</sup> FDEP, *Florida Wildlife Corridor*, available at [https://floridadep.gov/sites/default/files/Florida\\_Wildlife\\_Corridor.pdf](https://floridadep.gov/sites/default/files/Florida_Wildlife_Corridor.pdf) (last visited November 14, 2022).

<sup>24</sup> Florida Natural Areas Inventory (FNAI), *Florida Natural Areas Inventory Geospatial Open Data, Summary*, available at [FEGN2021 | Florida Natural Areas Inventory \(fnaio.org\)](https://fnaio.org/) (last visited November 15, 2022). The FNAI provides scientific support to the FDEP.

<sup>25</sup> Section 259.1055(4)(c), F.S., defines the FEGN as “a periodically updated model developed to delineate large connected areas of statewide ecological significance.”

<sup>26</sup> Section 259.032(2), F.S.

<sup>27</sup> Section 259.032(2)(g), F.S.

<sup>28</sup> Created in s. 259.035, F.S. For additional information about the Acquisition and Restoration Council, see FDEP, *Acquisition and Restoration Council (ARC)*, available at [Acquisition and Restoration Council \(ARC\) | Florida Department of Environmental Protection](https://floridadep.gov/sites/default/files/ARC_Florida_Department_of_Environmental_Protection.pdf) (last visited November 15, 2022).

<sup>29</sup> Section 259.035(3), F.S.

<sup>30</sup> Section 259.035(6), F.S. The procedures, standards, and criteria for evaluation and selection of lands proposed for acquisition, restoration, and other capital improvements with funds from the Florida Forever Trust Fund or funds deposited into the Land Acquisition Trust Fund are set out in Fla. Admin. Code R. 18-24. The procedures for voluntary, negotiated acquisitions under agreements for purchase, option, or exchange are found in Fla. Admin. Code R. 18-1.

opportunity areas that do not have conservation status.”<sup>31</sup> Further, “There are 1.46 million acres within the Florida Wildlife Corridor opportunity area that are a high priority for conservation through the State’s Florida Forever program.”<sup>32</sup>

Currently, the FDEP is tasked with a number of statutory duties relative to the Wildlife Corridor. Among them, the FDEP is directed to encourage state and local agencies with economic and ecotourism development responsibilities to recognize the importance of the Wildlife Corridor in encouraging public access to wildlife areas and bringing nature-based tourism to local communities.<sup>33</sup> Aside from such encouragement, however, current law appears to contain no specific direction relative to coordination or integration of the FGTS, its component SUN Trail Network, and the Wildlife Corridor. Opportunities may exist to close gaps in the FGTS and the SUN Trail Network; enhance expansion, preservation, and connectivity of the Wildlife Corridor; and promote economic development by providing enhanced public access to publicly funded recreation and conservation lands.

### **III. Effect of Proposed Changes:**

#### **SUN Trail Legislative Findings, Declarations, and Intent (Section 9)**

##### ***Present Situation***

Among others, current law recites the Legislature’s finding that significant challenges to providing additional capacity to the conventional transportation system exist and will require enhanced accommodation of alternative travel modes to meet the needs of residents and visitors.<sup>34</sup>

Current law also recites the Legislature’s declaration that the development of a nonmotorized trail network will increase mobility and recreational alternatives for Florida’s residents and visitors, enhance economic prosperity, enrich quality of life, enhance safety, and reflect responsible environmental stewardship. Additionally, current law expresses the Legislature’s intent that the FDOT make use of its expertise in efficiently providing transportation projects to develop the SUN Trail Network.<sup>35</sup>

##### ***Effect of Proposed Changes***

The bill amends s. 339.81(1), F.S., to revise legislative findings, declarations, and intent to provide a more specific focus on the importance of accommodating alternative travel modes and providing trails for bicyclist and pedestrian travel which allow for appreciation of conservation and stewardship of environmentally important lands.

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<sup>31</sup> Florida Wildlife Corridor Foundation, *About the Corridor*, available at [About The Corridor - The Florida Wildlife Corridor](#) (last visited November 14, 2022).

<sup>32</sup> Section 259.105, F.S., sets out the Florida Forever Act. “Florida Forever is Florida’s premier conservation and recreation lands acquisition program; a blueprint for conserving Florida’s natural and cultural heritage.” See FDEP, *Florida Forever*, for additional information, available at [Florida Forever | Florida Department of Environmental Protection](#) (last visited November 14, 2022).

<sup>33</sup> Section 259.1055(5)(h), F.S.

<sup>34</sup> Section 339.81(1), F.S.

<sup>35</sup> *Id.*

Further, this section of the bill expresses the Legislature's finding that the investment of the state in the Wildlife Corridor is of significant interest to the public and that provisions of paved multiuse trails within or between the Wildlife Corridor would enable the public to enjoy Florida's natural resources, bring ecotourism and economic opportunities to local trail town communities,<sup>36</sup> and facilitate support for the protection, preservation, and enhancement of the natural and recreational value of the Wildlife Corridor by providing minimally invasive public access to it when feasible and compatible with the lands.

Additionally, the bill revises Legislative intent that the FDOT make use of its expertise to develop *and construct* the SUN Trail Network, consistent with current practice.

### **SUN Trail Description, Requirements, and Components (Section 9)**

#### ***Present Situation***

The SUN Trail Network is statutorily described as consisting of a statewide network of nonmotorized trails which allows nonmotorized vehicles and pedestrians to access a variety of origins and destinations with limited exposure to motorized vehicles.<sup>37</sup>

The network must be physically separated from motor vehicle traffic and constructed with asphalt, concrete, or another hard surface which, by virtue of design, location, extent of connectivity or potential connectivity, and allowable uses, provides nonmotorized transportation opportunities for bicyclists and pedestrians statewide between and within a wide range of points of origin and destinations, including, but not limited to, communities, conservation areas, state parks, beaches, and other natural or cultural attractions for a variety of trip purposes, including work, school, shopping, and other personal business, as well as social, recreational, and personal fitness purposes.<sup>38</sup>

Network components currently do not include sidewalks, nature trails, loop trails wholly within a single park or natural area, or on-road facilities, such as bicycle lanes or routes other than:

- On-road facilities that are no longer than one-half mile connecting two or more nonmotorized trails, if the provision of non-road facilities is infeasible and if such on-road facilities are signed and marked for nonmotorized use; or
- On-road components of the Florida Keys Overseas Heritage Trail.<sup>39</sup>

#### ***Effect of Proposed Changes***

The bill amends s. 339.81(2), F.S., to relocate the SUN Trail Network description and otherwise make editorial revisions to improve readability. The bill also includes lands of the Wildlife Corridor as a point of origin or destination, thereby extending the SUN Trail Network to lands of the Wildlife Corridor.

This section of the bill also amends s. 339.81(3), F.S., to provide that network components that connect to nature trails, loop trails, or other points of public access wholly within a single park or

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<sup>36</sup> Trail towns are discussed below on pp. 13-14.

<sup>37</sup> Section 339.81(2), F.S.

<sup>38</sup> *Id.*

<sup>39</sup> Section 339.81(3), F.S.

natural area may be included in the network. This revision would allow “in-and-out” pedestrian or bicycle trips within a single park or natural area.

## **SUN Trail Project Requirements (Section 9)**

### ***Present Situation***

The current SUN Trail statute contains no provisions specifically relating to trail projects to be constructed within the Wildlife Corridor or on conservations lands or other lands subject to conservation easements, land management plans,<sup>40</sup> or agreements. Additionally, while current law requires the FDOT to include SUN Trail projects in its work program,<sup>41</sup> no provision speaks to how specific projects are to be programmed.

### ***Effect of Proposed Changes***

The bill amends s. 339.81(5), F.S., adding new requirements for trail projects as follows:

- The FDOT is required, to the greatest extent possible, to ensure that trail projects constructed within the Wildlife Corridor, or on conservations lands or other lands subject to conservation easements, land management plans, or agreements, are constructed using previously disturbed lands, such as abandoned roads and railroads, utility rights-of-way, canal corridors and drainage berms, permanent fire lines, and other lands having appropriate potential to serve the purposes of the SUN Trail Network and the Wildlife Corridor. In developing the planning and design of trails, the FDOT is required to coordinate with other state agencies to ensure that appropriate recreation or public access is available for such projects.<sup>42</sup>
- The FDOT is required, to the greatest extent practical, to program trail projects in its work program to plan for development of the entire trail and to minimize the creation of gaps between trail segments. At a minimum, the FDOT is required to ensure that local support exists for projects and trail segments, including the availability or dedication of local funding sources and of contributions by private landowners who agree to make their land, or property interests in such land, available for public use as a trail.<sup>43</sup>

## **SUN Trail Signage and Sponsorship Agreements (Section 9)**

### ***Present Situation***

The FDOT’s *SUN Trail Program Style Guide* “standardizes the use of the [] program’s “style” including the logo; color palette; and other identifying marks for visual, digital, and written communications to maintain consistency between audiences.”<sup>44</sup> The SUN Trail logo (two

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<sup>40</sup> A land management plan is required for any instrument authorizing the use of state lands owned by the Board of Trustees of the Internal Improvement Trust Fund. Section 253.04, F.S.

<sup>41</sup> *Supra* note 18.

<sup>42</sup> The FDOT and the FDEP are currently required to coordinate their evaluations of potential acquisitions and acquisition priorities with respect to abandoned railroad rights-of-way as provided in s. 260.0161, F.S.

<sup>43</sup> Section 260.0125, F.S., limits the liability of a private landowner who makes their land available for public use as a trail under certain conditions. For example, such a landowner is not presumed to assure that such land is safe for any purpose, has no duty of care to a person who goes on the land, and does not become liable for any personal or property injury or damage caused by a person who goes on the land.

<sup>44</sup> Available at [SUN Trail Style and Logo Guide \(windows.net\)](https://www.floridadot.com/sun-trail-style-and-logo-guide) (last visited December 15, 2022).

versions) “is available for use on plans, signage, and related materials for any segment of the SUN Trail Network that will be – or is already open for public use.”<sup>45</sup>

The FDOT is currently authorized to enter into a concession agreement with a not-for-profit entity or private sector business or entity for commercial sponsorship displays on multiuse trails and related facilities along state roads and transportation facilities and to use any concession agreement revenues for the maintenance of the trails and facilities. Such displays are subject to the requirements of the Highway Beautification Act of 1965<sup>46</sup> and all federal laws and agreements, when applicable.<sup>47</sup> The FDOT must administer a concession agreement, and the agreement must include the requirements of s. 335.065, F.S.<sup>48</sup>

Commercial sponsorship signage or displays on bicycle and pedestrian ways along state roads and transportation facilities must comply with s. 337.407, F.S.,<sup>49</sup> and ch. 479, F.S.<sup>50</sup> In addition, the following limitations apply to signs or displays:

- One large sign or display, not exceeding 16 square feet in area, may be located at each trailhead or parking area.
- One small sign or display, not exceeding four square feet in area, may be located at each designated trail public access point.<sup>51</sup>

The FDOT must approve each name or sponsorship display before installation<sup>52</sup> and must ensure that the size, color, materials, construction, and location of all signs are consistent with the management plan for the property and the FDOT’s standards, do not intrude on natural and historic settings, and contain only a sponsor-selected logo and specified wording.<sup>53</sup> The concessionaire is required to pay all costs of a display, including development, construction, installation, operation, maintenance, and removal costs.<sup>54</sup>

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<sup>45</sup> *Id.* at p. 1.

<sup>46</sup> The Act allows the location of certain outdoor signs in commercial or industrial areas, mandates a state compliance program, requires the development of state standards, promotes the expeditious removal of illegal signs, and requires just compensation for takings. The Act mandates state compliance and the development of standards for certain signs as well as the removal of others. While the states are not directly forced to control signs, failure to impose the required controls can result in a substantial penalty. The penalty for noncompliance with the Act is a 10 percent reduction of the state’s annual federal-aid highway apportionment. For a copy of the agreement between the State of Florida and the United States Department of Transportation, *see* scenic.org at [Florida Agreement \(scenic.org\)](https://www.scenic.org/FloridaAgreement) (last visited December 15, 2022).

<sup>47</sup> Section 335.065(3), F.S.

<sup>48</sup> Section 335.065(3)(a), F.S.

<sup>49</sup> That section generally prohibits erection of any sign or light within the right-of-way limits of any road on the interstate highway system, the State Highway System, or the State Park Road System.

<sup>50</sup> That chapter regulates and controls signs in areas adjacent to the highways of this state, consistent with the Highway Beautification Act. A “sign” is any combination of structure and message in the form of an outdoor sign, display, device, figure, painting, drawing, message, placard, poster, billboard, advertising structure, advertisement, logo, symbol, or other form, whether placed individually or on a V-type, back-to-back, side-to-side, stacked, or double-faced display or automatic changeable facing, designed, intended, or used to advertise or inform, any part of the advertising message or informative contents of which is visible from any place on the main-traveled way. Section 479.01(19), F.S.

<sup>51</sup> Section 335.065(3)(b)1., F.S.

<sup>52</sup> Section 335.065(3)(b)2., F.S.

<sup>53</sup> Section 335.065(3)(b)3., F.S.

<sup>54</sup> Section 335.065(3)(b)4., F.S.

The term of a concession agreement must be for one year, but may be for a longer period under a multiyear agreement. Upon 60 days' advance notice, the FDOT may terminate an agreement for just cause, including, but not limited to, violation of the terms of the agreement or of s. 335.065, F.S.<sup>55</sup>

### ***Effect of Proposed Changes***

The bill amends s. 339.81(7), F.S., requiring the FDOT to create uniform signage to identify trails that are part of the statewide network and shall, when feasible and permissible, erect signage on all such trails open to public use, regardless of when the trail was first opened. Consistent with current law,<sup>56</sup> the bill re-states that the FDOT is not otherwise obligated to provide funds for the operation and maintenance of any trail on the statewide network.

In addition, this section of the bill lifts the provisions of s. 335.065(3)(b) and (c), F.S., currently applicable to signage and concession agreements for commercial sponsorship displays on bicycle and pedestrian ways along state roads and transportation facilities, as discussed above, and places them in a new subsection (8) of s. 339.81, F.S., making the provisions expressly applicable to signage and sponsorship agreements with respect to trails and related facilities on the SUN Trail Network.

The bill authorizes the FDOT and local governments to enter into sponsorship (instead of “concession”) agreements<sup>57</sup> and to use the revenues for maintenance, signage, and provision of amenities on the multiuse trails and related facilities. The FDOT or local government, as appropriate, must administer a sponsorship agreement and ensure that such an agreement complies with the provisions of s. 335.065(3)(b) and (c), F.S.

Should the FDOT or a local government enter into an agreement relating to commercial sponsorship displays on the SUN Trail Network, the agreement will, for example, be subject to the Highway Beautification Act, when applicable, and to the sign or display-size limitations, as well as to the provisions regarding costs of a display and terms of such an agreement.

## **SUN Trail Reporting Requirement (Section 9)**

### ***Present Situation***

Current law contains no reporting requirement relative to the SUN Trail Network. The FDOT conducted and has posted a SUN Trail Transportation Use Study of five selected trails in Florida in 2019, as well as two other “SUN Trail Reports” on the relevant web page.<sup>58</sup> The FDOT also

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<sup>55</sup> Section 335.065(3)(c), F.S. Similar provisions, almost identical in some cases, are contained in s. 260.0144, F.S., with respect to concession agreements and commercial sponsorship displays on state greenways and trails.

<sup>56</sup> *Supra* note 14.

<sup>57</sup> No apparent distinction exists between the terms “concession agreement” and “sponsorship agreement.” The FDOT currently offers participation in its “Statewide Sponsorship Program” under which an organization, business, or individual provides maintenance, operation, or enhancement of an FDOT program, service, or facility in exchange for a sign or plaque acknowledging the sponsor installed at an appropriate location. The program is operated in accordance with Federal Highway Administration Policy. FDOT, *Statewide Sponsorship Program*, available at [Statewide Sponsorship Program \(fdot.gov\)](https://www.flhwy.com/statewide-sponsorship-program) (last visited January 11, 2023).

<sup>58</sup> See FDOT, *Systems Implementation Office, Other Resources, SUN Trail Reports*, available at [SUN Trail - Other Resources \(fdot.gov\)](https://www.flhwy.com/sun-trail-reports) (last visited December 15, 2022).



maintains a Statewide Non-Motorized Traffic Monitoring Program<sup>59</sup> aimed at providing bicycle and pedestrian volume counts, supporting statistics, and information that can be used for analyses such as safety studies, planning and programming of FDOT facilities, and road and trail maintenance and enhancements.

### ***Effect of Proposed Changes***

The bill adds a new SUN Trail Network reporting requirement, creating subsection (9) of s. 339.81, F.S. By June 30, 2026, and every third year on June 30 thereafter, the bill requires the FDOT, in coordination with the FDEP, to submit a report to the Governor, the President of the Senate, and the Speaker of the House of Representatives summarizing the status of the SUN Trail Network. The report may include recommendations for any legislative revisions deemed appropriate to facilitate connectivity of the statewide network.

The report must include, at a minimum, all of the following:

- The total number of completed miles of nonmotorized trails on the network.
- The total number of completed miles of nonmotorized trails on the network not adjacent to a roadway facility.
- The total number of completed miles of nonmotorized trails on the network adjacent to a roadway facility.
- The total number of completed miles of nonmotorized trails on the network which are within or between areas of the Florida wildlife corridor.
- The total remaining miles of nonmotorized trails on the network which are planned for acquisition and construction.
- The total expenditures, by funding source, associated with implementing the network.
- The total expenditures, by project phase, including preliminary and environmental planning, design, acquisition of right-of-way, and new construction of trail surfaces and bridges on the network.

The FDOT is required to coordinate with the Florida Tourism Industry Marketing Corporation, local governments, or other entities with related information, to include in the report, for each existing trail on the network which is open to public use, identified by the FDOT's trailway identification number, segment name, segment length, and county of location, specified operational and performance measures.

### **Funding and Project Priorities (Sections 6, 7, and 9 - 11)**

#### ***Present Situation***

Current law imposes a fee of \$225 upon the initial application for registration of certain motor vehicles.<sup>60</sup> After authorized refunds,<sup>61</sup> 85.7 percent of such funds must be deposited into the State Transportation Trust Fund (STTF), and the FDOT must use \$25 million of those funds for the SUN Trail Network.<sup>62</sup> Correspondingly, the FDOT is currently required to allocate a

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<sup>59</sup> See FDOT, *Statewide Non-Motorized Traffic Monitoring Program*, available at [Florida Non-Motorized Traffic Monitoring \(fdot.gov\)](https://fdot.gov) (last visited December 15, 2022).

<sup>60</sup> Section 320.072, F.S.

<sup>61</sup> See s. 320.072(3), F.S.

<sup>62</sup> Section 320.072(4)(a), F.S.

minimum of \$25 million annually for purposes of funding and maintaining projects within the SUN Trail Network and must include network projects in its work program.<sup>63</sup>

The FDOT must give funding priority to projects that:

- Are identified by the FGTC as a priority within the FGTS.
- Support the transportation needs of bicyclists and pedestrians.
- Have national, statewide, or regional importance.
- Facilitate an interconnected system of trails by completing gaps in existing trails.<sup>64</sup>

As noted by the FDOT, multi-use trails happen in Florida through the collaboration of multiple partners.<sup>65</sup> Other funding sources, e.g., the FDEP, local governments, and private foundations, may be used for a given SUN Trail project in conjunction with SUN Trail funding. “There is no single model for how trails are funded, developed and managed in Florida.”<sup>66</sup>

### ***Effect of Proposed Changes***

The bill amends ss. 320.072(4)(a) and 339.81(5), F.S., to increase from \$25 million to \$50 million the statutorily required amount of funding for the SUN Trail Network.

The bill amends ss. 335.065(4) and 339.81(5), F.S., to revise the funding priorities for SUN Trail Network projects, requiring the FDOT to give funding priority to projects that:

- Are recommended priorities by the FGTC as regionally significant trails.
- Have national, statewide, or regional importance.
- Are otherwise identified by the FGTC as a priority for critical linkage and trail connectedness within the FGTS.
- Facilitate an interconnected system of trails by completing gaps between existing trails.
- Support the transportations needs of bicyclists and pedestrians.

The bill appropriates to the FDOT for the 2023-2024 fiscal year \$200 million in nonrecurring funds from the General Revenue Fund to plan, design, and construct projects on the SUN Trail Network.

The bill also recites that the amendments to the SUN Trail statute<sup>67</sup> are not intended to delete, defer, delay, or otherwise revise SUN Trail projects programmed in the FDOT’s tentative<sup>68</sup> five-year work program for Fiscal Year 2023-2024 through 2027-2028. The FDOT is authorized to

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<sup>63</sup> Section 339.81(5), F.S.

<sup>64</sup> Section 335.065(4), F.S.

<sup>65</sup> See FDOT, *Shared-Use Nonmotorized (SUN) Trail Program Funding Requests, Developing the next new fifth year of the Work Program (Fiscal Years 2028/2029) for adoption, July 1, 2024*, at p. 2, available at [Shared-Use Nonmotorized \(SUN\) Trail Program Funding Requests \(windows.net\)](https://www.flhwy.com/Shared-Use-Nonmotorized-SUN-Trail-Program-Funding-Requests-windows.net) (last visited December 16, 2022). This document sets out project eligibility criteria, the FDOT’s process for its most recent solicitation of requests for program funding, the grant application process, and additional detailed program information.

<sup>66</sup> *Id.*

<sup>67</sup> Section 339.81, F.S.

<sup>68</sup> Essentially, as the first year of the annually-adopted five-year work program is completed, the second year becomes the first year of the next adopted five-year work program, and a new fifth year is added based on projects in the tentative work program, which is the 5-year listing of all transportation projects planned for each fiscal year, developed by the FDOT central office based on the district work programs.



maintain such projects in development of the adopted work program. For the additional funding provided in the bill, the FDOT is directed to work with the Metropolitan Planning Organization (MPOs), boards of county commissioners, and districts, where appropriate, to revise any year of the five-year adopted work program to identify new SUN Trail projects to be added, or projects or phases thereof that may be moved up from the portion of the tentative work program for the following four fiscal years.

### **Metropolitan Planning Organization Long-Range Transportation Plans and Project Priority Lists (Sections 8 and 9)**

#### ***Present Situation***

Metropolitan Planning Organizations (MPOs), or the boards of county commissioners serving as the MPO in those counties which are not located in an MPO, are required, in cooperation with the state and public transit operators, to develop transportation plans and programs for metropolitan areas.<sup>69</sup> As part of the transportation planning process and among other duties, each MPO is required to develop a long-range transportation plan addressing at least a 20-year horizon.<sup>70</sup>

Among other minimum requirements, the long-range plan must indicate, as appropriate, proposed transportation enhancement activities which include, but are not limited to, pedestrian and bicycle facilities, scenic easements, landscaping, historic preservation, mitigation of water pollution due to highway safety runoff, and control or outdoor advertising.

MPOs<sup>71</sup> are also required to develop an annual list of transportation project priorities and submit the list to the appropriate FDOT district.<sup>72</sup> District work programs are developed based on these lists and submitted to the FDOT Central Office, resulting in the annual adoption of the FDOT's five-year work program.<sup>73</sup>

#### ***Effect of Proposed Changes***

The bill amends s. 339.175(7)(d), F.S., to include trails or facilities that are regionally significant or critical linkages for the SUN Trail Network in the list of transportation enhancement activities described above. This revision encourages MPOs to begin long-range planning for regionally significant or critical-linkage trails or facilities by requiring their indication, as appropriate, in long-range plans as a proposed transportation enhancement activity.

The bill also amends s. 339.81(5), F.S., to require that each MPO or the board of county commissioners, as appropriate, include in its list of project priorities one or more SUN Trail projects that are a priority under the revisions to the statutory funding priorities,<sup>74</sup> particularly,

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<sup>69</sup> See generally, s. 339.175, F.S.

<sup>70</sup> Section 339.175(7), F.S.

<sup>71</sup> Or the board of county commissioners serving as the MPO in those counties which are not located in a metropolitan planning organization, per s. 339.135(4)(c)1., F.S.

<sup>72</sup> Section 339.175(8), F.S.

<sup>73</sup> *Id.*

<sup>74</sup> Described on pp. 11-12 above.

and to the SUN Trail statute, generally. When developing the FDOT district work programs, each district must include such projects.

## **Trail Towns (Section 1)**

### ***Present Situation***

According to the FDEP, in Florida, a trail town “is a community located along or in proximity to one or more long-distance non-motorized recreational trails. Whether on a paved or unpaved multi-use trail, paddling, equestrian, or hiking trail, recreational users can venture off the main path to enjoy the services and unique heritage of the nearby community. The town is a safe place where both town residents and trail users can walk, bike, jog etc., find the goods and services they need, and easily access both the trail and the town. In such a town, the trail is an integral and important part of the community.”<sup>75</sup>

According to the Florida Department of Economic Opportunity (FDEO):<sup>76</sup>

The combined benefit of all Florida state trails is \$95 million to their host communities. The three trails located in Orange County contribute \$42.6 million to the local economy and create 516 jobs. In North Florida, the St. Marks Trail in Tallahassee provides a \$1.9 million economic benefit to Tallahassee businesses. The Pinellas Trail in Dunedin, Florida is another success story. Downtown Dunedin was transformed with the arrival of the trail, with a pre-trail store-front vacancy rate of 35% which rocketed to a 100% post-trail occupancy rate, with a waiting list.<sup>5</sup> Dunedin's economic development director describes the trail as an "economic engine.”<sup>77</sup>

Florida’s FDEP-recognized trail towns currently include: Dunedin, Titusville, Malabar, Vilano Beach, Clermont, Palatka, Inverness, Deltona, Everglades City, Winter Garden, Gainesville, and Debary. Signs, stickers, and publicity are provided free of charge to recognized trail towns.<sup>78</sup> While the FDEP is generally authorized to establish, develop, and publicize greenways and trails in the FGTS, no statutory authority is identified that expressly authorizes the FDEP to designate or recognize trail towns in Florida.

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<sup>75</sup> FDEP, *Trail Towns Guidelines and Self-Assessment*, p. 3, available at [Trail Town Assessment and Guidelines \(floridadep.gov\)](https://www.floridadep.gov/TrailTownAssessmentandGuidelines) (last visited December 15, 2022). The FDEP notes that “Studies show that the longer a trail is, the farther people will travel to visit it, the longer they will stay, and the more money they will spend” and that “a day-user on a trail will spend four times the amount of a local user, and is likely to make a return trip to the Trail Town. An overnight visitor may spend twice the amount of a day-user.” *Id.*

<sup>76</sup> For example, the Paradise Coast Trail Corridor in Naples, connecting Collier County with Florida’s Paradise Coast, is estimated to create 425 jobs directly. *See* rails.to.trails conservancy, *SUN Trail – Paradise Cost Trail Corridor*, available at [SUN Trail – Paradise Coast Trail Corridor, Naples, FL | Rails-to-Trails Conservancy \(railstotrails.org\)](https://rails.to.trails.org/Paradise-Coast-Trail-Corridor-Naples-FL) (last visited December 15, 2022).

<sup>77</sup> FDEO, *The Economic Benefits of Ecotourism*, (citations omitted) available at [The Economic Benefits of Ecotourism - FloridaJobs.org](https://www.floridajobs.org/The-Economic-Benefits-of-Ecotourism) (last visited December 15, 2022).

<sup>78</sup> *See* FDEP, *Trail Town Program*, available at [Trail Town Program | Florida Department of Environmental Protection](https://www.floridadep.gov/TrailTownProgram) (last visited December 15, 2022).

***Effect of Proposed Changes***

The bill amends s. 260.014, F.S., expressly authorizing the FDEP to establish a program to recognize local communities located along or in proximity to one or more long-distance nonmotorized recreational trails as trail towns.

**Florida Greenways and Trails Council Membership (Section 2)*****Present Situation***

The FGTC is currently composed of 20 members, five of which are appointed by the Governor.<sup>79</sup> Of the five, two members each must represent the trail user community and the greenway user community, and one member must represent private landowners. The Florida Wildlife Corridor Foundation (Foundation) is a Florida-based nonprofit corporation<sup>80</sup> with the mission “to champion a collaborative campaign to permanently connect, protect and restore the Florida Wildlife Corridor,” By combining science, imagery, and storytelling to increase the Corridor’s visibility and encourage its protection, and through citizen education and involvement, the Foundation “advocates for the protection of the missing links needed to connect conservation lands in the Corridor.”<sup>81</sup> The FGTC membership currently does not include a member from the Foundation.

***Effect of Proposed Changes***

The bill amends s. 260.0142(1)(a)1., F.S., to add a member from the board of the Florida Wildlife Corridor Foundation, appointed by the Governor, to the membership of the FGTC, increasing the Governor’s appointees to six and the total number of FGTC members to 21.

**Florida Greenways and Trails Council Duties and Powers (Sections 2 and 3)*****Present Situation***

The FGTC is currently directed to advise the FDEP in the execution of the FDEP’s powers and duties under Chapter 260, F.S.,<sup>82</sup> and is charged with a number of attendant duties. The FDEP is also statutorily granted a number of general powers. Among them, the FDEP is required to develop and disseminate criteria for designation of specific lands and waterways as part of the FGTS.

***Effect of Proposed Changes***

The bill also amends s. 260.0142(4), F.S., to define a new term and revise the duties of the FGTC to include:

- Facilitating a statewide system of interconnected lands and waters of the Wildlife Corridor.
- Recommending priorities for “regionally significant trails” within the FGTS for inclusion by the FDOT in the Sun Trail Network, defined to mean “trails that cross multiple counties, attract national and international visitors, serve as an opportunity for economic and

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<sup>79</sup> See s. 260.0142(1), F.S.

<sup>80</sup> See [floridawildlifecorridor.org](http://floridawildlifecorridor.org) (scroll to bottom), available at [Home - The Florida Wildlife Corridor](#) (last visited December 21, 2022).

<sup>81</sup> *Id.*, under *What We Do*.

<sup>82</sup> Section 260.0142(1), F.S.

ecotourism development; showcase the natural value of the state's wildlife areas, ecology, and natural resources; and serve as main corridors for critical links and trail connectedness across the state.”

- Adding the FGTC's recommendations for prioritization of regionally significant trails within the Sun Trail Network to its recommendations for updating and revising the FGTS implementation plan.
- Coordinating and facilitating land acquisition efforts for lands to be used, in whole or in part, for regionally significant trails on the SUN Trail Network with the FDOT, the Florida Forest Service of the Department of Agriculture and Consumer Services, and other appropriate entities.

The bill amends s. 260.016(2)(d), F.S., revising the general powers of the FDEP to include development and dissemination of criteria for prioritization of regionally significant trails within or connected to the Florida Wildlife Corridor in its development and dissemination of criteria for designation.

#### **Florida Tourism Industry Marketing Corporation Board of Directors (Section 4)**

##### ***Present Situation***

The Florida Tourism Industry Marketing Corporation is a not-for-profit, direct-support organization of Enterprise Florida, Inc., which is “organized and operated exclusively to request, receive, hold, invest, and administer property and to manage and make expenditures for the operation of the activities, services, functions, and programs of this state which relate to the statewide, national, and international promotion and marketing of tourism.”<sup>83</sup> Branded as VISIT FLORIDA, it is “the state's official source for travel planning, is the premier sales and marketing organization that promotes tourism to Florida through sales, advertising, promotions, public relations and visitor services programs both domestically and internationally.”<sup>84</sup>

VISIT FLORIDA's Board of Directors “is the organization's private sector governing body made up of Florida tourism industry experts who, along with the members of its committees, provide guidance, input and insight into the evolution of VISIT FLORIDA programs, processes and messaging. The board, which meets three times a year, acts as a steering council for multiple committees and works directly with the VISIT FLORIDA executive staff to guide strategy.”<sup>85</sup>

The board is composed of 31 tourism-industry-related members, appointed by Enterprise Florida, Inc., in conjunction with the FDEO. Of the 31, 15 members must be from specified industries, associations, and organizations. Of the 15, seven members must be from tourist-related statewide associations, including those that represent hotels, campgrounds, county destination marketing organizations, museums, restaurants, retail, and attractions.<sup>86</sup>

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<sup>83</sup> Section 288.1226(2), F.S.

<sup>84</sup> Visitflorida.org, *Who We Are*, available at [Who We Are \(visitflorida.org\)](https://www.visitflorida.org/who-we-are) (last visited December 16, 2022).

<sup>85</sup> *Id.*

<sup>86</sup> Section 288.1226(4), F.S.

### ***Effect of Proposed Changes***

The bill amends s. 288.1226(4), F.S. to add one representative from the nature-based tourism industry to VISIT FLORIDA's board. This revision increases from 15 to 16 the number of board members from specified industry associations, bringing the total board composition to 32 members.

## **Division of Tourism Marketing (Enterprise Florida) (Section 5)**

### ***Present Situation***

Current law creates the Division of Tourism Marketing (the Division) within Enterprise Florida, Inc.<sup>87</sup> Among the Division's responsibilities and duties is development of a four-year marketing plan that must, at a minimum, discuss the following:

- Expansion to new or under-represented tourist markets.
- Maintenance of traditional and loyal tourist markets.
- Coordination of efforts with county destination marketing organizations, other local government marketing groups, privately owned attractions and destinations, and other private sector partners to create a seamless, four-season advertising campaign for the state and its regions.
- Development of innovative techniques or promotions to build repeat visitation by targeted segments of the tourist population.
- Consideration of innovative sources of state funding for tourism marketing.
- Promotion of nature-based tourism and heritage tourism.
- Development of a component to address emergency response to natural and manmade disasters from a marketing standpoint.<sup>88</sup>

Enterprise Florida, Inc., is statutorily directed to contract with VISIT FLORIDA to execute tourism promotion and marketing services, functions, and programs for the state, including, but not limited to, the activities prescribed by the four-year marketing plan.<sup>89</sup> Among others, VISIT FLORIDA currently hosts a web page, *Florida Trails: Biking, Hiking, and Paddling*, containing an infographic with brief "fast-facts" information on specified trails, geocodes that can be used to locate trailheads, links to additional information and individual trail websites, as well as maps and videos.<sup>90</sup>

### ***Effect of Proposed Changes***

The bill amends s. 288.923(4)(c), F.S., specifying additional requirements for the Division's required marketing plan. The Division's obligation to promote nature-based tourism is modified to include, without limitation, promotion of the FGTS and the SUN Trail Network. Additionally, the bill requires the Division to coordinate with the OGT and the FDEO to promote and assist local communities, including, but not limited to, communities designated as trail towns, to

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<sup>87</sup> Section 288.923, F.S.

<sup>88</sup> Section 288.923(4)(c), F.S.

<sup>89</sup> Section 288.93(3), F.S.

<sup>90</sup> Visitflorida.com, available at [Trails in Florida: Hiking, Biking, and Paddling \(visitflorida.com\)](https://www.visitflorida.com/trails) (last visited December 16, 2022).

maximize use of nearby trails as economic assets, including specific promotion of trail-based tourism.

**Effective Date (Section 12)**

The bill takes effect July 1, 2023.

**IV. Constitutional Issues:**

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None identified.

**V. Fiscal Impact Statement:**

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

Users of the pedestrian and bicycle trails addressed in the bill are expected to enjoy the health benefits of exercise on the trails, which may translate to an unknown positive fiscal impact, while accessing publicly funded recreation and conservation lands.

Private sector business, particularly within designated Trail Towns, may experience a positive, but unknown, fiscal impact associated with potentially increased visitors resulting from promotion of the FGTS and the SUN Trail Network.

**C. Government Sector Impact:**

The bill increases the recurring statutory funding for the SUN Trail Network from \$25 million to \$50 million and provides a non-recurring appropriation of \$200 million from the General Revenue Fund to plan, design, and construct projects on the network. The FDOT and other state agencies with whom it coordinates are expected to incur expenses, in unknown amounts, associated with the FDOT's required coordination in developing the planning and design of trails.

The FDOT is expected to incur unknown expenses associated with erecting uniform signage on all network trails that are open to public use.

The FDOT and local governments may experience a positive fiscal impact, in an unknown amount, associated with sponsorship agreements for commercial displays on SUN Trail Network trails and related facilities.

The FDOT and the FDEP are expected to incur unknown administrative expenses, every three years beginning June 30, 2026, relating to preparation of the report required by the bill. To the extent that the bill's provisions require the FDOT or the FDEP to revise any agency rule, the agency is expected to incur administrative expenses.

VISIT FLORIDA is expected to incur unknown costs relating to promotion of the FGTS and the SUN Trail Network. VISIT FLORIDA, the FDEP, and the FDEO may incur unknown expenses relating to coordinating efforts to promote and assist local communities to maximize use of nearby trails as economic assets.

**VI. Technical Deficiencies:**

None.

**VII. Related Issues:**

None.

**VIII. Statutes Affected:**

This bill substantially amends the following sections of the Florida Statutes: 260.014, 260.0142, 260.016, 288.1226, 288.923, 320.072, 335.065, 339.175, and 339.81.

This bill creates two undesignated sections of Florida Law.

**IX. Additional Information:****A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

**CS by Appropriations on February 22, 2022:**

The committee substitute adds one representative from the nature-based tourism industry

to VISIT FLORIDA's board. This revision increases from 15 to 16 the number of board members from specified industry associations, bringing the total board composition to 32 members.

**B. Amendments:**

None.

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This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.

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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/22/2023	.	
	.	
	.	
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The Committee on Appropriations (Brodeur) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 233 - 256

and insert:

Section 4. Subsection (4) of section 288.1226, Florida Statutes, is amended to read:

288.1226 Florida Tourism Industry Marketing Corporation;  
use of property; board of directors; duties; audit.—

(4) BOARD OF DIRECTORS.—The board of directors of the  
corporation shall be composed of 32 ~~31~~ tourism-industry-related



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members, appointed by Enterprise Florida, Inc., in conjunction with the department. Board members shall serve without compensation, but are entitled to receive reimbursement for per diem and travel expenses pursuant to s. 112.061. Such expenses must be paid out of funds of the corporation. The board shall be composed of all of the following members:

(a) Sixteen members ~~The board shall consist of 16 members,~~ appointed in such a manner as to equitably represent all geographic areas of this ~~the~~ state, with no fewer than two members from any of the following regions:

1. Region 1, composed of Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Okaloosa, Santa Rosa, Wakulla, Walton, and Washington Counties.

2. Region 2, composed of Alachua, Baker, Bradford, Clay, Columbia, Dixie, Duval, Flagler, Gilchrist, Hamilton, Lafayette, Levy, Madison, Marion, Nassau, Putnam, St. Johns, Suwannee, Taylor, and Union Counties.

3. Region 3, composed of Brevard, Indian River, Lake, Okeechobee, Orange, Osceola, St. Lucie, Seminole, Sumter, and Volusia Counties.

4. Region 4, composed of Citrus, Hernando, Hillsborough, Manatee, Pasco, Pinellas, Polk, and Sarasota Counties.

5. Region 5, composed of Charlotte, Collier, DeSoto, Glades, Hardee, Hendry, Highlands, and Lee Counties.

6. Region 6, composed of Broward, Martin, Miami-Dade, Monroe, and Palm Beach Counties.

(b) The following industry and organization representatives: ~~15 additional tourism industry-related members shall include~~ 1 representative from the statewide rental car



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industry; 7 representatives from tourist-related statewide associations, including those that represent hotels, campgrounds, county destination marketing organizations, museums, restaurants, retail, and attractions; 3 representatives from county destination marketing organizations; 1 representative from the cruise industry; 1 representative from an automobile and travel services membership organization that has at least 2.8 million members in Florida; 1 representative from the airline industry; 1 representative from the nature-based tourism industry; and 1 representative from the space tourism industry, who will each serve for a term of 2 years.

===== T I T L E   A M E N D M E N T =====

And the title is amended as follows:

Delete lines 15 - 16

and insert:

amending s. 288.1226, F.S.; revising the composition of the board of directors of the Florida Tourism Industry Marketing Corporation;

By Senator Brodeur

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1 A bill to be entitled  
 2 An act relating to the Florida Shared-Use Nonmotorized  
 3 Trail Network; amending s. 260.014, F.S.; authorizing  
 4 the Department of Environmental Protection to  
 5 establish a program to recognize specified local  
 6 communities as trail towns; amending s. 260.0142,  
 7 F.S.; increasing the membership of the Florida  
 8 Greenways and Trails Council; revising the duties of  
 9 the council; defining the term "regionally significant  
 10 trails"; amending s. 260.016, F.S.; revising the  
 11 general powers of the department to include  
 12 development and dissemination of criteria for  
 13 prioritization of regionally significant trails within  
 14 or connected to the Florida wildlife corridor;  
 15 amending s. 288.1226, F.S.; revising the membership of  
 16 the Florida Tourism Industry Marketing Corporation;  
 17 amending s. 288.923, F.S.; specifying additional  
 18 requirements for the marketing plan of the Division of  
 19 Tourism Marketing; amending s. 320.072, F.S.;  
 20 increasing the amount of funding the Department of  
 21 Transportation is required to use for the Florida  
 22 Shared-Use Nonmotorized Trail Network; amending s.  
 23 335.065, F.S.; revising the funding priorities for the  
 24 Department of Transportation's trail projects;  
 25 amending s. 339.175, F.S.; revising required  
 26 components of long-range transportation plans  
 27 developed by metropolitan planning organizations;  
 28 amending s. 339.81, F.S.; revising legislative  
 29 findings and intent; clarifying the components that

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30 make up Florida Shared-Use Nonmotorized Trail Network;  
 31 extending the Florida Shared-Use Nonmotorized Trail  
 32 Network to lands of the Florida wildlife corridor;  
 33 including certain connecting components as parts of  
 34 the statewide network; increasing the amount the  
 35 Department of Transportation is required to allocate  
 36 for purposes of funding and maintaining projects  
 37 within the Florida Shared-Use Nonmotorized Trail  
 38 Network; requiring the department to give funding  
 39 priority to specified trail projects; requiring the  
 40 department to construct projects within the Florida  
 41 wildlife corridor or on other specified lands using  
 42 previously disturbed lands; requiring the department  
 43 to coordinate with other state agencies to ensure  
 44 recreation and public access in developing the  
 45 planning and design of trails; requiring the  
 46 department to program projects in the work program for  
 47 development of the entire trail and to minimize  
 48 creation of gaps between trail segments; requiring the  
 49 department to ensure that local support exists for  
 50 projects and trail segments; requiring metropolitan  
 51 planning organizations or boards of county  
 52 commissioners to include trails in project priorities;  
 53 requiring the department to create and erect certain  
 54 signage; authorizing the department and local  
 55 governments to enter into a sponsorship agreement with  
 56 certain entities for commercial sponsorship displays  
 57 on multiuse trails and related facilities; requiring  
 58 the department or local government to administer a

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59 sponsorship agreement and ensure that a sponsorship  
 60 agreement complies with specified requirements;  
 61 subjecting sponsorship agreements to specified federal  
 62 laws and agreements; providing that no proprietary or  
 63 compensable interest in any sign, display site, or  
 64 location is created; requiring the Department of  
 65 Transportation, in coordination with the Department of  
 66 Environmental Protection, to submit a report by a  
 67 certain date, and at specified intervals thereafter,  
 68 to the Governor and the Legislature summarizing the  
 69 status of the Florida Shared-Use Nonmotorized Trail  
 70 Network; authorizing the Department of Transportation  
 71 to include in the report its recommendations for  
 72 legislative revisions that would facilitate  
 73 connectivity of the statewide network; requiring that  
 74 specified items be included in the report; requiring  
 75 the department to coordinate with certain entities  
 76 regarding certain items in the report; providing an  
 77 appropriation; providing for construction; authorizing  
 78 the department to take certain action regarding  
 79 funding for the trail network projects in response to  
 80 appropriations made by the act; providing an effective  
 81 date.

82  
 83 Be It Enacted by the Legislature of the State of Florida:

84  
 85 Section 1. Section 260.014, Florida Statutes, is amended to  
 86 read:  
 87 260.014 Florida Greenways and Trails System.—The Florida

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88 Greenways and Trails System shall be a statewide system of  
 89 greenways and trails which shall consist of individual greenways  
 90 and trails and networks of greenways and trails which may be  
 91 designated as a part of the statewide system by the department.  
 92 The department may establish a program to recognize local  
 93 communities located along or in proximity to one or more long-  
 94 distance nonmotorized recreational trails as trail towns.  
 95 Mapping or other forms of identification of lands and waterways  
 96 as suitable for inclusion in the system of greenways and trails,  
 97 mapping of ecological characteristics for any purpose, or  
 98 development of information for planning purposes shall not  
 99 constitute designation. No lands or waterways may be designated  
 100 as a part of the statewide system of greenways and trails  
 101 without the specific written consent of the landowner.

102 Section 2. Subsections (1) and (4) of section 260.0142,  
 103 Florida Statutes, are amended to read:

104 260.0142 Florida Greenways and Trails Council; composition;  
 105 powers and duties.—

106 (1) There is created within the department the Florida  
 107 Greenways and Trails Council which shall advise the department  
 108 in the execution of the department's powers and duties under  
 109 this chapter. The council shall be composed of 21 ~~20~~ members,  
 110 consisting of:

111 (a)1. Six ~~Five~~ members appointed by the Governor, with two  
 112 members representing the trail user community, two members  
 113 representing the greenway user community, one member from the  
 114 board of the Florida Wildlife Corridor Foundation, and one  
 115 member representing private landowners.

116 2. Three members appointed by the President of the Senate,

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with one member representing the trail user community and two members representing the greenway user community.

3. Three members appointed by the Speaker of the House of Representatives, with two members representing the trail user community and one member representing the greenway user community.

Those eligible to represent the trail user community shall be chosen from, but not be limited to, paved trail users, hikers, off-road bicyclists, users of off-highway vehicles, paddlers, equestrians, disabled outdoor recreational users, and commercial recreational interests. Those eligible to represent the greenway user community must ~~shall~~ be chosen from, but not be limited to, conservation organizations, nature study organizations, and scientists and university experts.

(b) The 9 remaining members ~~shall~~ include:

1. The Secretary of Environmental Protection or a designee.

2. The executive director of the Fish and Wildlife Conservation Commission or a designee.

3. The Secretary of Transportation or a designee.

4. The Director of the Florida Forest Service of the Department of Agriculture and Consumer Services or a designee.

5. The director of the Division of Historical Resources of the Department of State or a designee.

6. A representative of the water management districts. Membership on the council must ~~shall~~ rotate among the five districts. The districts shall determine the order of rotation.

7. A representative of a federal land management agency. The Secretary of Environmental Protection shall identify the

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appropriate federal agency and request designation of a representative from the agency to serve on the council.

8. A representative of the regional planning councils to be appointed by the Secretary of Environmental Protection. Membership on the council must ~~shall~~ rotate among the seven regional planning councils. The regional planning councils shall determine the order of rotation.

9. A representative of local governments to be appointed by the Secretary of Environmental Protection. Membership must ~~shall~~ alternate between a county representative and a municipal representative.

(4) The duties of the council ~~shall~~ include the following:

(a) Facilitate a statewide system of interconnected landscape linkages, conservation corridors, lands and waters of the Florida wildlife corridor, greenbelts, recreational corridors and trails, scenic corridors, utilitarian corridors, reserves, regional parks and preserves, ecological sites, and cultural/historic/recreational sites using land-based trails that connect urban, suburban, and rural areas of the state and facilitate expansion of the statewide system of freshwater and saltwater paddling trails.

(b) Recommend priorities for critical links in the Florida Greenways and Trails System.

(c) Recommend priorities for regionally significant trails within the Florida Greenways and Trails System for inclusion by the Department of Transportation in the Florida Shared-Use Nonmotorized Trail Network as defined by s. 339.81. For purposes of this section, the term "regionally significant trails" means trails that cross multiple counties, attract national and

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international visitors, and serve as an opportunity for economic and ecotourism development; showcase the natural value of this state's wildlife areas, ecology, and natural resources; and serve as main corridors for critical links and trail connectedness across this state.

(d) Review recommendations of the office for acquisition funding under the Florida Greenways and Trails Program and recommend to the Secretary of Environmental Protection which projects should be acquired.

(e) ~~(d)~~ Review designation proposals for inclusion in the Florida Greenways and Trails System.

(f) ~~(e)~~ Encourage public-private partnerships to develop and manage greenways and trails.

(g) ~~(f)~~ Review progress toward meeting established benchmarks and recommend appropriate action.

(h) ~~(g)~~ Make recommendations for updating and revising the implementation plan for the Florida Greenways and Trails System, including, but not limited to, recommendations for prioritization of regionally significant trails within the Florida Shared-Use Nonmotorized Trail Network.

(i) Coordinate and facilitate land acquisition efforts for lands to be used, in whole or in part, for regionally significant trails on the Florida Shared-Use Nonmotorized Trail Network with the Department of Transportation, the Florida Forest Service of the Department of Agriculture and Consumer Services, and other appropriate entities.

(j) ~~(h)~~ Promote greenways and trails support organizations.

(k) ~~(i)~~ Support the Florida Greenways and Trails System through intergovernmental coordination, budget recommendations,

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advocacy, education, and any other appropriate way.

Section 3. Paragraph (d) of subsection (2) of section 260.016, Florida Statutes, is amended to read:

260.016 General powers of the department.—

(2) The department shall:

(d) Develop and implement a process for designation of lands and waterways as a part of the statewide system of greenways and trails, which shall include:

1. Development and dissemination of criteria for designation, including, but not limited to, criteria for prioritization of regionally significant trails within or connected to the Florida wildlife corridor as described in s. 259.1055.

2. Development and dissemination of criteria for changes in the terms or conditions of designation, including withdrawal or termination of designation. A landowner may have his or her lands removed from designation by providing the department with a written request that contains an adequate description of such lands to be removed. Provisions shall be made in the designation agreement for disposition of any future improvements made to the land by the department.

3. Public notice pursuant to s. 120.525 in all phases of the process.

4. Written authorization from the landowner in the form of a lease or other instrument for the designation and granting of public access, if appropriate, to a landowner's property.

5. A greenway or trail use plan as a part of the designation agreement which shall, at a minimum, describe the types and intensities of uses of the property.

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Section 4. Paragraph (b) of subsection (4) of section 288.1226, Florida Statutes, is amended to read:

288.1226 Florida Tourism Industry Marketing Corporation; use of property; board of directors; duties; audit.—

(4) BOARD OF DIRECTORS.—The board of directors of the corporation shall be composed of 31 tourism-industry-related members, appointed by Enterprise Florida, Inc., in conjunction with the department. Board members shall serve without compensation, but are entitled to receive reimbursement for per diem and travel expenses pursuant to s. 112.061. Such expenses must be paid out of funds of the corporation.

(b) The 15 additional tourism-industry-related members shall include 1 representative from the statewide rental car industry; 6 7 representatives from tourist-related statewide associations, including those that represent hotels, campgrounds, county destination marketing organizations, museums, restaurants, retail, and attractions; 3 representatives from county destination marketing organizations; 1 representative from the cruise industry; 1 representative from an automobile and travel services membership organization that has at least 2.8 million members in Florida; 1 representative from the airline industry; 1 representative from the nature-based tourism industry; and 1 representative from the space tourism industry, who will each serve for a term of 2 years.

Section 5. Paragraph (c) of subsection (4) of section 288.923, Florida Statutes, is amended to read:

288.923 Division of Tourism Marketing; definitions; responsibilities.—

(4) The division's responsibilities and duties include, but

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are not limited to:

(c) Developing a 4-year marketing plan.

1. At a minimum, the marketing plan shall discuss the following:

- a. Continuation of overall tourism growth in this state.
- b. Expansion to new or under-represented tourist markets.
- c. Maintenance of traditional and loyal tourist markets.
- d. Coordination of efforts with county destination

marketing organizations, other local government marketing groups, privately owned attractions and destinations, and other private sector partners to create a seamless, four-season advertising campaign for the state and its regions.

e. Development of innovative techniques or promotions to build repeat visitation by targeted segments of the tourist population.

f. Consideration of innovative sources of state funding for tourism marketing.

g. Promotion of nature-based tourism, including, but not limited to, promotion of the Florida Greenways and Trails System as described under s. 260.014 and the Florida Shared-Use Nonmotorized Trail Network as described under s. 339.81 ~~and heritage tourism.~~

h. Coordination of efforts with the Office of Greenways and Trails of the Department of Environmental Protection and the department to promote and assist local communities, including, but not limited to, communities designated as trail towns by the Office of Greenways and Trails, to maximize use of nearby trails as economic assets, including specific promotion of trail-based tourism.

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291 i. Promotion of heritage tourism.  
 292 j. Development of a component to address emergency response  
 293 to natural and manmade disasters from a marketing standpoint.  
 294 2. The plan ~~must shall~~ be annual in construction and  
 295 ongoing in nature. Any annual revisions of the plan ~~must shall~~  
 296 carry forward the concepts of the remaining 3-year portion of  
 297 the plan and consider a continuum portion to preserve the 4-year  
 298 timeframe of the plan. The plan also ~~must shall~~ include  
 299 recommendations for specific performance standards and  
 300 measurable outcomes for the division and direct-support  
 301 organization. The department, in consultation with the board of  
 302 directors of Enterprise Florida, Inc., shall base the actual  
 303 performance metrics on these recommendations.  
 304 3. The 4-year marketing plan ~~must shall~~ be developed in  
 305 collaboration with the Florida Tourism Industry Marketing  
 306 Corporation. The plan ~~must shall~~ be annually reviewed and  
 307 approved by the board of directors of Enterprise Florida, Inc.  
 308 Section 6. Paragraph (a) of subsection (4) of section  
 309 320.072, Florida Statutes, is amended to read:  
 310 320.072 Additional fee imposed on certain motor vehicle  
 311 registration transactions.—  
 312 (4) A tax collector or other authorized agent of the  
 313 department shall promptly remit all moneys collected pursuant to  
 314 this section, less any refunds granted pursuant to subsection  
 315 (3), to the department. The department shall deposit 85.7  
 316 percent of such moneys into the State Transportation Trust Fund  
 317 and 14.3 percent into the Highway Safety Operating Trust Fund.  
 318 Notwithstanding any other law, the moneys deposited into the  
 319 State Transportation Trust Fund pursuant to this subsection

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320 shall be used by the Department of Transportation for the  
 321 following:  
 322 (a) The Florida Shared-Use Nonmotorized Trail Network  
 323 established in s. 339.81, \$50 million ~~\$25 million~~.  
 324 Section 7. Paragraph (a) of subsection (4) of section  
 325 335.065, Florida Statutes, is amended to read:  
 326 335.065 Bicycle and pedestrian ways along state roads and  
 327 transportation facilities.—  
 328 (4) (a) The department may use appropriated funds to support  
 329 the establishment of a statewide system of interconnected  
 330 multiuse trails and to pay the costs of planning, land  
 331 acquisition, design, and construction of such trails and related  
 332 facilities. The department shall give funding priority to  
 333 projects that:  
 334 1. Are recommended priorities by the Florida Greenways and  
 335 Trails Council as regionally significant trails pursuant to s.  
 336 260.0142(4)(c).  
 337 3. Are otherwise identified by the Florida Greenways and  
 338 Trails Council as a priority for critical linkage and trail  
 339 connectedness within the Florida Greenways and Trails System  
 340 under chapter 260.  
 341 ~~5.2-~~ Support the transportation needs of bicyclists and  
 342 pedestrians.  
 343 ~~2.3-~~ Have national, statewide, or regional importance.  
 344 4. Facilitate an interconnected system of trails by  
 345 completing gaps between existing trails.  
 346 Section 8. Paragraph (d) of subsection (7) of section  
 347 339.175, Florida Statutes, is amended to read:  
 348 339.175 Metropolitan planning organization.—

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349 (7) LONG-RANGE TRANSPORTATION PLAN.—Each M.P.O. must  
 350 develop a long-range transportation plan that addresses at least  
 351 a 20-year planning horizon. The plan must include both long-  
 352 range and short-range strategies and must comply with all other  
 353 state and federal requirements. The prevailing principles to be  
 354 considered in the long-range transportation plan are: preserving  
 355 the existing transportation infrastructure; enhancing Florida's  
 356 economic competitiveness; and improving travel choices to ensure  
 357 mobility. The long-range transportation plan must be consistent,  
 358 to the maximum extent feasible, with future land use elements  
 359 and the goals, objectives, and policies of the approved local  
 360 government comprehensive plans of the units of local government  
 361 located within the jurisdiction of the M.P.O. Each M.P.O. is  
 362 encouraged to consider strategies that integrate transportation  
 363 and land use planning to provide for sustainable development and  
 364 reduce greenhouse gas emissions. The approved long-range  
 365 transportation plan must be considered by local governments in  
 366 the development of the transportation elements in local  
 367 government comprehensive plans and any amendments thereto. The  
 368 long-range transportation plan must, at a minimum:

369 (d) Indicate, as appropriate, proposed transportation  
 370 enhancement activities, including, but not limited to,  
 371 pedestrian and bicycle facilities, trails or facilities that are  
 372 regionally significant or critical linkages for the Florida  
 373 Shared-Use Nonmotorized Trail Network, scenic easements,  
 374 landscaping, historic preservation, mitigation of water  
 375 pollution due to highway runoff, and control of outdoor  
 376 advertising.

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378 In the development of its long-range transportation plan, each  
 379 M.P.O. must provide the public, affected public agencies,  
 380 representatives of transportation agency employees, freight  
 381 shippers, providers of freight transportation services, private  
 382 providers of transportation, representatives of users of public  
 383 transit, and other interested parties with a reasonable  
 384 opportunity to comment on the long-range transportation plan.  
 385 The long-range transportation plan must be approved by the  
 386 M.P.O.

387 Section 9. Section 339.81, Florida Statutes, is amended to  
 388 read:

389 339.81 Florida Shared-Use Nonmotorized Trail Network.—

390 (1) The Legislature finds that increasing demands continue  
 391 to be placed on the state's transportation system by a growing  
 392 economy, continued population growth, and increasing tourism.  
 393 The Legislature also finds that accommodating significant  
 394 challenges to providing additional capacity to the conventional  
 395 transportation system exist and will require enhanced  
 396 accommodation of alternative travel modes to meet the needs of  
 397 residents and visitors and providing trails for bicyclist and  
 398 pedestrian travel that allows for the appreciation of the  
 399 conservation and stewardship of environmentally important lands  
 400 in Florida are of significant importance. The Legislature finds  
 401 that the investment of the state in the Florida wildlife  
 402 corridor as defined in s. 259.1055 is of significant interest to  
 403 the public and that the provision of paved multiuse trails  
 404 within or between areas of the Florida wildlife corridor would  
 405 provide the public the ability to enjoy Florida's natural  
 406 resources and bring ecotourism and economic opportunities to

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local trail town communities. The Legislature further finds that improving bicyclist and pedestrian safety for both residents and visitors ~~is remains~~ a high priority. Therefore, the Legislature declares that the development of a nonmotorized trail network will increase mobility and recreational alternatives for Florida's residents and visitors; ~~enhance economic prosperity; enrich quality of life; enhance safety; and reflect~~ responsible environmental stewardship; and facilitate support for the protection, preservation, and enhancement of the natural and recreational value of the Florida wildlife corridor by providing minimally invasive public access to it when feasible and compatible with the lands. To that end, it is the intent of the Legislature that the department make use of its expertise in efficiently providing transportation projects to develop and construct the Florida Shared-Use Nonmotorized Trail Network, consisting of a statewide network of nonmotorized trails which allows nonmotorized vehicles and pedestrians to access a variety of origins and destinations with limited exposure to motorized vehicles.

(2) (a) The Florida Shared-Use Nonmotorized Trail Network is created as a component of the Florida Greenways and Trails System established in chapter 260. The Florida Shared-Use Nonmotorized Trail Network consists of a statewide network of nonmotorized trails that allow bicyclists and pedestrians to access a variety of points of origin and destinations with limited exposure to motorized vehicles.

(b) The multiuse trails or shared-use paths of the statewide network ~~must be consists of multiuse trails or shared-use paths~~ physically separated from motor vehicle traffic and

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constructed with asphalt, concrete, or another hard surface.

(c) ~~The statewide network which, by virtue of design, location, extent of connectivity or potential connectivity, and allowable uses,~~ provides nonmotorized transportation opportunities for bicyclists and pedestrians statewide between and within a wide range of points of origin and destinations, including, but not limited to, communities, conservation areas, lands of the Florida wildlife corridor, state parks, beaches, and other natural or cultural attractions for a variety of trip purposes, including work, school, shopping, and other personal business, as well as social, recreational, and personal fitness purposes.

(3) Network components do not include sidewalks, nature trails, loop trails wholly within a single park or natural area, or on-road facilities, such as bicycle lanes or routes. However, components that connect to nature trails, loop trails, or other points of public access wholly within a single park or natural area may be included in the network, as well as any of the following other than:

(a) On-road facilities that are no longer than one-half mile connecting two or more nonmotorized trails, if the provision of non-road facilities is infeasible and if such on-road facilities are signed and marked for nonmotorized use. ~~or~~

(b) On-road components of the Florida Keys Overseas Heritage Trail.

(4) The planning, development, operation, and maintenance of the Florida Shared-Use Nonmotorized Trail Network is declared to be a public purpose, and the department, together with other agencies of this state and all counties, municipalities, and

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special districts of this state, may spend public funds for such purposes and accept gifts and grants of funds, property, or property rights from public or private sources to be used for such purposes.

(5) (a) The department shall include the Florida Shared-Use Nonmotorized Trail Network in its work program developed pursuant to s. 339.135. For purposes of funding and maintaining projects within the network, the department shall allocate in its program and resource plan a minimum of \$50 million ~~\$25 million~~ annually, beginning with ~~in~~ the 2023-2024 ~~2015-2016~~ fiscal year.

(b) The department shall give funding priority to projects that:

1. Are recommended priorities by the Florida Greenways and Trails Council as regionally significant trails pursuant to s. 260.0142(4)(c).

2. Have national, statewide, or regional importance.

3. Are otherwise identified by the Florida Greenways and Trails Council as a priority for critical linkage and trail connectedness within the Florida Greenways and Trails System under chapter 260.

4. Facilitate an interconnected system of trails by completing gaps between existing trails.

5. Support the transportation needs of bicyclists and pedestrians.

(c) For trail projects to be constructed within the Florida wildlife corridor as defined in s. 259.1055 or on conservation lands or other lands subject to conservation easements, land management plans, or agreements, to the greatest extent

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possible, the department shall ensure projects are constructed using previously disturbed lands, such as abandoned roads and railroads, utility rights-of-way, canal corridors and drainage berms, permanent fire lines, and other lands having appropriate potential to serve the purposes specified by law of both the trail network and the Florida wildlife corridor. In developing the planning and design of trails, the department shall coordinate with other state agencies to ensure that appropriate recreation or public access is available for such projects.

(d) To the greatest extent practicable, the department shall program projects in the work program to plan for development of the entire trail and to minimize the creation of gaps between trail segments. The department shall, at a minimum, ensure that local support exists for projects and trail segments, including the availability or dedication of local funding sources and of contributions by private landowners who agree to make their land, or property interests in such land, available for public use as a trail.

(e) Each metropolitan planning organization or board of county commissioners, as appropriate, shall include in its list of project priorities required under ss. 339.135(4)(c)1. and 339.175(8) one or more projects that are a priority under paragraph (b) and meet the requirements of this section. When developing the district work program under s. 339.135(4), each district must ensure that projects are included in the work program which are a priority under paragraph (b) and meet the requirements of this section.

(6) (a) The department shall create uniform signage to identify trails that are part of the statewide network and

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523 shall, when feasible and permissible, erect signage on all such  
 524 trails open to public use, regardless of when the trail was  
 525 first opened. The department is not otherwise obligated to  
 526 provide funds for the operation and maintenance of any trail on  
 527 the statewide network.

528 (b) The department may enter into a memorandum of agreement  
 529 with a local government or other agency of the state to transfer  
 530 maintenance responsibilities of an individual network component.  
 531 The department may contract with a not-for-profit entity or  
 532 private sector business or entity to provide maintenance  
 533 services on an individual network component.

534 (7) (a) The department may enter into a sponsorship  
 535 agreement with a not-for-profit entity or private sector  
 536 business or entity for commercial sponsorship displays on  
 537 multiuse trails and related facilities. The department shall  
 538 deposit any sponsorship agreement revenues into the State  
 539 Transportation Trust Fund to be used for maintenance, signage,  
 540 and provision of amenities on the multiuse trails and related  
 541 facilities. Local governments may also enter into sponsorship  
 542 agreements and likewise use the revenues for maintenance,  
 543 signage, and provision of amenities on the multiuse trails and  
 544 related facilities. A sponsorship agreement shall be  
 545 administered by the department or the local government, as  
 546 appropriate, and the department or the local government shall  
 547 ensure that the sponsorship agreement complies with the  
 548 requirements of s. 335.065(3) (b) and (c).

549 (b) Commercial sponsorship displays are subject to the  
 550 requirements of the Highway Beautification Act of 1965 and all  
 551 federal laws and agreements, when applicable. This subsection

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552 does not create a proprietary or compensable interest in any  
 553 sign, display site, or location.

554 (8) By June 30, 2026, and every third year on June 30  
 555 thereafter, the department, in coordination with the Department  
 556 of Environmental Protection, shall submit a report to the  
 557 Governor, the President of the Senate, and the Speaker of the  
 558 House of Representatives summarizing the status of the Florida  
 559 Shared-Use Nonmotorized Trail Network. The report may include  
 560 recommendations for any legislative revisions deemed appropriate  
 561 to facilitate connectivity of the statewide network.

562 (a) At a minimum, the report must include all of the  
 563 following:

564 1. The total number of completed miles of nonmotorized  
 565 trails on the network.

566 2. The total number of completed miles of nonmotorized  
 567 trails on the network not adjacent to a roadway facility.

568 3. The total number of completed miles of nonmotorized  
 569 trails on the network adjacent to a roadway facility.

570 4. The total number of completed miles of nonmotorized  
 571 trails on the network which are within or between areas of the  
 572 Florida wildlife corridor as defined in s. 259.1055.

573 5. The total remaining miles of nonmotorized trails on the  
 574 network which are planned for acquisition and construction.

575 6. The total expenditures, by funding source, associated  
 576 with implementing the network.

577 7. The total expenditures, by project phase, including  
 578 preliminary and environmental planning, design, acquisition of  
 579 right-of-way, and new construction of trail surfaces and bridges  
 580 on the network.

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581 (b) The department shall also coordinate with the Florida  
 582 Tourism Industry Marketing Corporation, local governments, or  
 583 other entities who have related information to include in the  
 584 report. For each existing trail on the network which is open to  
 585 public use, identified by the department's trailway  
 586 identification number, segment name, segment length, and county  
 587 of location, the department's report must provide nonmotorized  
 588 trail operational and performance measures that include, but are  
 589 not limited to:

590 1. The total number of trail visits.  
 591 2. The primary travel modes used on the trail.  
 592 3. The frequency of trail usage.  
 593 4. The average duration of trail usage.  
 594 5. The distance traveled during a trail visit.  
 595 6. The average amount spent by a user during a typical  
 596 trail visit.

597 7. The total amount of user expenditures.  
 598 8. Any other measure deemed appropriate.

599 Section 10. For the 2023-2024 fiscal year, the sum of \$200  
 600 million in nonrecurring funds from the General Revenue Fund is  
 601 appropriated to the Department of Transportation as fixed  
 602 capital outlay to plan, design, and construct projects on the  
 603 Florida Shared-Use Nonmotorized Trail Network as provided by  
 604 this act.

605 Section 11. The amendments made to s. 339.81, Florida  
 606 Statutes, by this act, are not intended to delete, defer, delay,  
 607 or otherwise revise Florida Shared-Use Nonmotorized Trail  
 608 Network projects programmed in the Department of  
 609 Transportation's tentative 5-Year work program for Fiscal Year

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610 2023-2024 through 2027-2028. The department may maintain such  
 611 projects in development of the adopted work program. For  
 612 additional funding allocated to the network in section 9 of this  
 613 act or appropriated in section 10 of this act, the department  
 614 shall work with the metropolitan planning organizations, boards  
 615 of county commissioners, and districts, where appropriate, to  
 616 revise any year of the 5-year work program pursuant to s.  
 617 339.135(5), Florida Statutes, to identify new Florida Shared-Use  
 618 Nonmotorized Trail Network projects to be added or projects or  
 619 phases thereof that may be moved up from the portion of the  
 620 tentative work program for the following 4 fiscal years.

621 Section 12. This act shall take effect July 1, 2023.

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

SB106

Bill Number or Topic

Amendment Barcode (if applicable)

Meeting Date

February 22, 2023

Committee

Senate Appropriations

Name

Dale Allen

Phone

850-591-7646

Address

Street

3186 Baringer Hill Drive

Email

wm.dale.allen@gmail.com

City

Tallahassee

State

Florida

Zip

32311

Speaking:



☐ Against

☐ Information

**OR**

Waive Speaking:

☐ In Support

☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**



I am appearing without  
compensation or sponsorship.



I am a registered lobbyist,  
representing:



I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

The Florida Senate

APPEARANCE RECORD

Deliver both copies of this form to  
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2/22/2023

Meeting Date

SB106

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name

Trish Neely

Phone

850 322 3317

Address

2024 SHANGRI LA LANE

Street

Email

TALLY

City

FL

State

32303

Zip

Speaking:

☐

For

☒

Against

☐

Information

OR

Waive Speaking:

☐

In Support

☐

Against

PLEASE CHECK ONE OF THE FOLLOWING:

☒

I am appearing without  
compensation or sponsorship.

☐

I am a registered lobbyist,  
representing:

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

League of Women Voters

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)



The Florida Senate

APPEARANCE RECORD

FEBRUARY 22, 2023

Meeting Date

APPROPRIATIONS

Committee

SB106

Bill Number or Topic

Deliver both copies of this form to  
Senate professional staff conducting the meeting

Amendment Barcode (if applicable)

Name RAILS TO TRAILS CONSERVANCY, KEN BRYAN Phone (850) 264-3067

Address 33 ISLAND ESTATES PKWY Email KEN@RAILSTOTRAILS.ORG  
Street

PALM COAST FL 32137  
City State Zip

Speaking: ☒ For ☐ Against ☐ Information **OR** Waive Speaking: ☐ In Support ☐ Against

PLEASE CHECK ONE OF THE FOLLOWING:

☒ I am appearing without  
compensation or sponsorship.

☐ I am a registered lobbyist,  
representing:

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

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S-001 (08/10/2021)

02/22/2023

Meeting Date

Appropriations

Committee

The Florida Senate

## APPEARANCE RECORD

Deliver both copies of this form to  
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SB 0106

Bill Number or Topic

Amendment Barcode (if applicable)

954-850-7262

Name

Ivonne Fernandez - AARP

Phone

Address

3750 NW 87th Ave - Suite 650

Email

ifernandez@aarp.org

Street

Doral

City

FL

State

33178

Zip

Speaking:

☐

For

☐

Against

☐

Information

OR

Waive Speaking:

☒

In Support

☐

Against

### PLEASE CHECK ONE OF THE FOLLOWING:

☐

I am appearing without  
compensation or sponsorship.

☒

I am a registered lobbyist,  
representing:

☐

I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

AARP

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

02/22/23

Meeting Date

Appropriations

Committee

Name **Rebecca O'Hara**

Address **PO Box 1757**

Street

**Tallahassee**

City

**FL**

State

**32302**

Zip

The Florida Senate  
**APPEARANCE RECORD**

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Senate professional staff conducting the meeting

106

Bill Number or Topic

Amendment Barcode (if applicable)

Phone **850-222-9684**

Email **rohara@flcities.com**

Speaking: ☐ For ☐ Against ☐ Information **OR** Waive Speaking: ☒ In Support ☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☐ I am appearing without  
compensation or sponsorship.

☒ I am a registered lobbyist,  
representing:

**Florida League of Cities**

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

*While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)*

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S-001 (08/10/2021)

The Florida Senate

**APPEARANCE RECORD**

Deliver both copies of this form to  
Senate professional staff conducting the meeting

2/22/23

Meeting Date

SB 106

Bill Number or Topic

Appropriations

Committee

Amendment Barcode (if applicable)

Name

Eric Draper

Phone

850 251 1301

Address

3627 Dexter Dr

Email

wericdraper@gmail.com

Street

Tallahassee, FL 32312

City

State

Zip

Speaking: ☐ For ☐ Against ☐ Information

**OR**

Waive Speaking: ☒ In Support ☐ Against

**PLEASE CHECK ONE OF THE FOLLOWING:**

☒ I am appearing without  
compensation or sponsorship.

☐ I am a registered lobbyist,  
representing:

☐ I am not a lobbyist, but received  
something of value for my appearance  
(travel, meals, lodging, etc.),  
sponsored by:

While it is a tradition to encourage public testimony, time may not permit all persons wishing to speak to be heard at this hearing. Those who do speak may be asked to limit their remarks so that as many persons as possible can be heard. If you have questions about registering to lobby please see Fla. Stat. §11.045 and Joint Rule 1. [2020-2022 Joint Rules.pdf \(flsenate.gov\)](#)

This form is part of the public record for this meeting.

S-001 (08/10/2021)

# CourtSmart Tag Report

Room: SB 110

Case No.:

Type:

Caption: Senate Appropriations Committee

Judge:

Started: 2/22/2023 3:30:17 PM

Ends: 2/22/2023 4:50:59 PM

Length: 01:20:43

3:30:16 PM	Sen. Broxson (Chair)
3:31:46 PM	S 102
3:32:02 PM	Sen. Calatayud
3:38:44 PM	Sen. Broxson
3:39:02 PM	Sen. Book
3:39:17 PM	Sen. Broxson
3:39:33 PM	Am. 235484
3:39:34 PM	Sen. Calatayud
3:42:34 PM	Sen. Harrell
3:43:02 PM	Sen. Calatayud
3:43:17 PM	Am. 157836
3:43:51 PM	Sen. Pizzo
3:44:06 PM	Sen. Broxson
3:44:20 PM	Sen. Calatayud
3:44:35 PM	Am. 235484 (cont.)
3:44:47 PM	Rebecca O'Hara, Florida League of Cities (waives in support)
3:45:24 PM	Michelle Lincoln, Monroe County Commissioner, Second Vice President, Florida Association of Counties
3:46:26 PM	George Garrett, City Manager, City of Marathon (waives in support)
3:46:33 PM	Luis Gonzalez, Mayor, City of Marathon (waives in support)
3:46:39 PM	Lynn Landry, Council Member, City of Marathon (waives in support)
3:46:49 PM	Jeffrey Sharkey, Wendover Housing Partners (waives in support)
3:47:05 PM	Sen. Broxson
3:47:24 PM	Sen. Calatayud
3:47:25 PM	S 102 (cont.)
3:47:39 PM	Sen. Pizzo
3:49:43 PM	Sen. Calatayud
3:51:40 PM	Sen. Pizzo
3:53:20 PM	Sen. Calatayud
3:53:48 PM	Sen. Pizzo
3:54:36 PM	Sen. Calatayud
3:54:41 PM	Sen. Pizzo
3:55:04 PM	Sen. Calatayud
3:55:12 PM	Sen. Pizzo
3:56:27 PM	Sen. Calatayud
3:57:04 PM	Sen. Pizzo
3:57:54 PM	Sen. Calatayud
3:58:07 PM	Sen. Broxson
3:58:32 PM	Sen. Book
3:59:08 PM	Sen. Calatayud
4:00:23 PM	Sen. Book
4:00:50 PM	Sen. Calatayud
4:01:22 PM	Sen. Harrell
4:01:53 PM	Sen. Calatayud
4:02:35 PM	Sen. Harrell
4:02:46 PM	Sen. Calatayud
4:03:08 PM	Sen. Harrell
4:03:22 PM	Sen. Calatayud
4:03:32 PM	Sen. Powell
4:04:44 PM	Sen. Calatayud
4:05:23 PM	Sen. Powell
4:06:25 PM	Sen. Calatayud
4:07:02 PM	Sen. Powell

4:08:30 PM Sen. Calatayud  
 4:09:14 PM Sen. Powell  
 4:09:58 PM Sen. Calatayud  
 4:10:03 PM Sen. Powell  
 4:11:11 PM Sen. Calatayud  
 4:11:48 PM Sen. Powell  
 4:11:53 PM Sen. Davis  
 4:12:41 PM Sen. Calatayud  
 4:14:43 PM Sen. Davis  
 4:15:03 PM Sen. Calatayud  
 4:15:58 PM Sen. Davis  
 4:16:39 PM Sen. Calatayud  
 4:17:34 PM Sen. Davis  
 4:18:00 PM Sen. Calatayud  
 4:18:56 PM Sen. Davis  
 4:19:33 PM Sen. Calatayud  
 4:20:39 PM Sen. Davis  
 4:21:15 PM Sen. Calatayud  
 4:21:29 PM Sen. Broxson  
 4:21:37 PM Mark Hendrickson, Florida Association of Local Housing Finance Authorities  
 4:23:07 PM Jackson Oberlink, Florida Rising  
 4:25:36 PM Javier Fernandez  
 4:27:49 PM Samantha Padgett, General Counsel/VP of Government Relations, Florida Restaurant and Lodging Association (waives in support)  
 4:27:57 PM Ivonne Fernandez, AARP (waives in support)  
 4:28:09 PM Louis Orloff (waives in support)  
 4:28:17 PM Jimmy Chestnut (waives in support)  
 4:28:22 PM Erin Ballas, The Florida Chapter of the National Waste and Recycling Association (waives in support)  
 4:28:26 PM Chip Tatum (waives in support)  
 4:28:31 PM Yenisbel Vilorio, State Innovation Exchange (waives in support)  
 4:28:39 PM Andy Gonzalez, Florida Realtors (waives in support)  
 4:28:45 PM Bob McKee, Florida Association of Counties (waives in support)  
 4:28:52 PM Carolyn Johnson, Florida Chamber of Commerce (waives in support)  
 4:28:58 PM R. O'Hara (waives in support)  
 4:29:03 PM Christie Arnold, Florida Conference of Catholic Bishops (waives in support)  
 4:29:09 PM Jessica Hunter, Florida Retail Federation (waives in support)  
 4:29:15 PM Andrew Morawski, Key West Attractions Association (waives in support)  
 4:29:22 PM Brian Nathan, International Brotherhood of Electrical Workers (waives in opposition)  
 4:29:30 PM Leah Allen (waives in opposition)  
 4:29:37 PM Constance Higginbotham (waives in opposition)  
 4:30:14 PM Dwight Bullard  
 4:33:18 PM Adam Basford, Associated Industries of Florida (waives in support)  
 4:33:22 PM Sen. Broxson  
 4:33:28 PM Sen. Powell  
 4:38:06 PM Sen. Broxson  
 4:38:50 PM Sen. Calatayud  
 4:41:19 PM Sen. Broxson  
 4:42:15 PM S 106  
 4:42:23 PM Sen. Brodeur  
 4:44:01 PM Am. 864730  
 4:44:27 PM Sen. Powell  
 4:44:50 PM Sen. Brodeur  
 4:45:13 PM Sen. Broxson  
 4:45:25 PM Sen. Brodeur  
 4:45:35 PM S 106 (cont.)  
 4:45:39 PM Sen. Davis  
 4:45:56 PM Sen. Brodeur  
 4:46:25 PM Dale Allen (waives in support)  
 4:46:29 PM Sen. Broxson  
 4:46:36 PM Trish Neely, League of Women Voters  
 4:48:28 PM Ken Bryan, Rails to Trails Conservancy (waives in support)  
 4:48:45 PM Ivonne Fernandez, AARP (waives in support)

<b>4:48:50 PM</b>	Rebecca O'Hara, Florida League of Cities (waives in support)
<b>4:48:56 PM</b>	Eric Draper (waives in support)
<b>4:49:12 PM</b>	Sen. Brodeur
<b>4:49:50 PM</b>	Sen. Broxson